

IMPACT OF PUBLIC PROCUREMENT ACT ON GOVERNMENT ACCOUNTABILITY IN ADAMAWA STATE

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ABSTRACT

The study examines the impact of public procurement act on government accountability in Adamawa State. To achieve this objective, data were collected from primary sources and non-probability sampled was used in distribution of a well-structured questionnaire administered to hundred (100) respondents. Out of the questionnaire administered, seventy-seven (77) were retrieved and analysed using SPSS version 20. The study find out that professionalism in the public procurement process has the likelihood to influence government accountability in Adamawa State and transparency in the public procurement process has positive relationship with the level of government accountability in Adamawa State also competition in the public procurement process has the likelihood of impacting the level of government accountability in Adamawa State, the study also revealed that efficiency, value for money has the tendency to impact positively on government accountability in Adamawa State. The study therefore recommends that procurement officers in the state Ministry, Department and Agencies (MDA) should be hired on the basis of competency and professionalism as this will enhance the level of government accountability. Transparency, competition, and efficiency, value for money should be emphasized and encouraged in public procurement process as these will also go a long way to secure the level of government accountability in Adamawa State.

Keywords: Public procurement, Accountability, Professionalism, Transparency, Competition, and Efficiency, Value for money

1. INTRODUCTION

Government all over the world has a common purpose which is to care for its citizens. This purpose has been seen by many to constitute the serious problem for the existence of any government. However, the achievement of this objective has been bedeviled by corruptions and irregularities in the activities and business of government (Nwafor, 2013). In order to restore the lost confidence of the citizens on the activities and process of government, policies and enactments such as the Public Procurement Act 2007 was established to curb the excesses in government activities and business with a view to ensuring proper regulation in the procurement process. Also, government must ensure transparency and accountability in its dealings both in business transaction and non-business activities (Adewole, 2014).

Probity is believed to be the ultimate aim of providing for the happiness and welfare of the citizenry and should be the emphasis in the public life (Fayomi, 2018). Since independence in 1960, Nigeria has passed through military and civilian rule, the military are authoritative and rule with decree and the civilian are less authoritative and govern with the constitution and the laws made by the legislature (Jacob, 2017). The irregularities in this process can be said to be the main cause of the underdevelopment in this part of the world.

Ray (2018) to achieve development, requires making some hard choice, punching and jettisoning old methods of doing things that have contributed to underdevelopment. Prior to 2007, to regulate the award of contracts was difficult as there was no direct statutory provision for it in Nigeria and the result is that the award of contract becomes a means by which the government and the ruling elites reward their friends and cronies and by which they too amass wealth (Chukuma, 2019). At this time, it was difficult to get best value for money in public procurement practices (Onyekpere, 2019). Federal government of Nigeria under the President Olusegun Obasanjo administration seeing the level of corruption in the public procurement process, commission World Bank to carry out an investigation into Nigeria procurement process. Furthermore at the end of the investigation, World Bank came up with a report called Country Procurement Assessment Report (CPAR). The report revealed that Nigeria was losing average of \$10 billion annually due to various irregularities associated with public procurement and contract awards.

As responds to these problems public procurement bill was sent to national assembly under President Olusegun Obasanjo regime and was eventually pass into law under the Umaru Musa Yar'Adua administration (Adewole, 2014) furthermore in Adamawa state public procurement law was pass into law on 1st June, 2013 under the Murtala Hammanyaro Nyako Administration (Bello, 2019).

The general effect of public procurement in governance and national development cannot be overemphasis due to the fact that if mishandled, it can have negative impact on the lives of the governed while on the other, if properly handled can result to positive welfare for the entire citizenry of Nigerian. Ogunsanmi, (2017) examines the effect of procurement related factors on construction project performance in Nigeria. Ojo & Gbadabo (2014) study the assessment of non-compliance with procurement proceedings in procurement of works in Nigeria. Nadi (2019) investigate the public procurement process in place in Adamawa State with a view to establish if there are any forms of corruption in Nigeria public procurement process. Nwafor (2018) look at the impact of the Freedom of information Act (FOIA) enacted in 2011 on public procurement in Nigeria in terms of accountability and participation.

Consequently, there is general presumption that public procurement act will enhance transparency and accountability in the execution of public contract. However, to the best of the researcher's knowledge, no study has been conducted to examine the impact of public procurement act on government accountability. This study fills this gap by asking the following research questions.

The broad objective of this study is to investigate the impact of public procurement act on government accountability in Nigeria. The specific objectives are to, determine the effect of professionalism, and ascertain the relationship between transparency, competition, impact of efficiency, value for money in the public procurement process on government accountability in Adamawa state.

2. LITERATURE REVIEW

Concept of Public Procurement

According to the procurement manual, (2013) 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.

This may be done by purchase, lease or other legal means. Uneam and Mark (2015) 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. Kari, Mona and Jan (2010) states that public procurement is the acquisitions of goods and services by public institutions, and concerns contracts between the government and the private in many different areas such as health services, the military and construction. Public procurement is the acquisition of goods and services or awarding of contracts require by a state to functions properly and meet the need of its citizen. The Nigeria public procurement act (PPA, 2007) was enacted to strengthen the long weaken institution in order to achieve good governance in public procurement as it has been recognized that the weak institutions in addition to corruption are widely accepted as impairment to Nigerian sustainable growth and development (Adewole, 2014). The public procurement Act serve as a guide to the implementation of any public procurement in Adamawa state to ensure true value for money, fairness, transparency, accountability, efficiency and effectiveness. The act is structured into twelve parts and each of the parts is targeted at reducing or eradicating the plague that has eaten deep into the public procurement process in Nigeria. In order to ensure compliance, the Act provides in section one of part one for the establishment of the National Council on Public Procurement (NCP) and section three part two, establishes the Bureau of Public Procurement (BPP) as regulatory authorities responsible for oversight, management and monitoring of public procurement practices and system (Adewole, 2018).

The Adamawa State Bureau of Public Procurement (ADSBPP) is a form of agency that performs regulatory and administrative functions, coordinate, harmonize' and benchmark prices in Public Procurement processes, undertake research, coordinate institutional capacity, acts as supervisory platform and provides guideline to regulate Public Procurement practices (Jacob, 2019). Essentially, all these are established to create strong institutional framework for public procurement. Also ensure the development of policies that will drive the entire procurement process in line with statutory provisions, it gives instructions for implementation to the MDA's to ensure that it does not wreck from the fundamental principles for procurement, it authorizes contract thresholds and policies on public procurement to ensure and maintain sound procurement process. The Executive Governor of the state has power to approve the

appointment of the Director General of the Bureau subject and confirmation by state house of assembly. While the Bureau of Public Procurement, and approve changes in the procurement process to adapt to improvements in modern technology (Adewole, 2014). Other relevant features of the act relate to the scope of application, fundamental principles of procurement, organization of procurement and procurement methods. Section 24(1) in part three spell out the scope of application which stipulate that public procurement act shall apply to all procurement of goods, works, and services which is carried out by the state government procurement entities; and others whose appropriation from the budget is not below thirty percent (30%), (Nwafor, 2013). Procurement excluded from the act involves purchase of special goods, works, and services that have to do with the state defense (Jacob, 2018).

The organization of procurement according to Ocheni and Nwankwo (2012) consist of approving authority, planning, accounting officer, implementation, ministerial tender's board, procurement planning committee, pre-qualification of bidders and open competitive bidding. While Ojo and Gbadebo (2014) highlighted the different methods and criteria's of carrying out public procurement to include invitation to bid, bid security, submission of bids, rejection of bids, and validity periods of bids also looking at the work of Nwafor (2013) other methods such as modification and withdrawal of tenders, bid opening, examination of bids, acceptance of bids, domestic preferences, mobilization of fees, contract performance guarantee, interest on delayed payments, and record of procurement proceedings were also well spelt out and all these are aimed at achieving accountability, transparency, efficiency and value for money and competition in the procurement process. Fayomi (2017) opines that opening tendering involves contracts for goods, works, and services must be placed on the notice board of the institute when carrying out the procurement process there is applicable thresholds for procurement process.

Ocheni and Nwankwo (2012) states that the main reason for opening tendering is to ensure that those who responded to the announcement or advertisement are subjected to pre-qualification process where proper scrutiny is carried out to reveal their capability in terms of technicality, managerial efficiency and financial ability also the previous experience in performing similar projects and the suitability as likely bidders for the projects are ascertained. All these specifications and standardization

are to ensure that common denominator is used for the determination of all pre-qualification respondents. These functions are carried out by a committee called pre-qualification evaluation committee. Ogunsemi and Aje (2018) opines that after the pre-qualification process has come to an end, the issuance of bid document follows, which they must completely filled and return within six weeks of the invitation to bid. Ojo and Gbadebo (2014) noted that when the bidding period is over it should immediately be followed by opening of tender. In doing these the bidders or their representatives, members of civil society and the press should be motivated and encouraged through invitation to witness the tender opening.

Finally, the tender who offers the cheapest price or best-evaluated tender cost in line with the reserved price wins the contract. All these are done in accordance to the principle of economy, transparency, efficiency and value for money, competition, and accountability (Jacob, 2010). The principle of economy has to do with utility maximization. It is concerned with concept of 'value' which may imply more than just price. It has to do with issues such as quality, fitness for purpose, purchase that meet specifications, specification that match need or purpose etc (Chinedum, 2016). The ultimate purpose for this principle is to have a sound procurement that will obtain maximum value for money over entire life of project (Ejiofor, 2019). Value for money therefore implies 'whole life costs, right quality that meets identified need (Samuel, 2016).

The principle of transparency on the other hands entails clear rules and regulations (Nwafor, 2013). Good procurement practices should establish and maintain rules and procedures that make procurement information accessible, unambiguous, and fair. To achieve this, it often indorses the needs of contracting authority and conditions related to participation by deliberate notice. It grants unfettered accessibility to tender documents and proceedings, and notifies bidders and the public of the result of tender (Chinedum, 2018).

Competition is seen as the heart of public procurement. According to Public and Private Development Centre (PPDC) public procurement of goods, works, and services should be by open competitive bidding. The Public Procurement Act PPA (2007) and ADSBPP public procurement law 2013, defined open competitive bidding as a process by which a procuring entity carried public procurement by

offering to every interested bidder, concurrent equal information and opportunity to offer the goods or works needed effective competition implies non-impeding participation to procurement. It means choice and advertisement of technical, professional, or financial conditions proportionate to the subject of the contract should not be impeded (Jacob, 2019). It also means selection of appropriate procurement procedure, preparation of the technical specification, and enabling Journal of Political Science and Leadership larger participation of potential competent bidders (Ojo & Gbadebo, 2014). A competitive process provides the procuring entity the best opportunity to procure the goods or services with value for money. There may however, be valid exceptions to the principle of competition in exceptional cases; this depends on the nature of the requirement. However even in such exceptional cases, the principle of transparency requires clear and open definition of the circumstances where exception is appropriate (Chinedum, 2017).

Concept of 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, 2019). 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, 2018) This mechanism allows the openness of the process and brings defaulters to book.

Okafor and Modebe (2018) opine that when activities are recorded accurately in the various stages of the procurement procedure accountability become feasible, and enable appropriate audit trail of procurement decisions for controls, and serves as the official records in cases of administrative or judicial challenges and provide the avenue for citizens to monitor the use of public fund and the ascertainment of the procurement cost. Accountability is very important in determining the rationale

behind all procurement decisions. Accountability guarantees accurate written records (including computer records) which are essential in demonstrating that proper ethical standards have been observed. Hence, appropriate records should be maintained throughout the procurement process. These records should provide an audit trail of the reasons for making a particular procurement decision. The type and detail of information that is recorded should be specified in local procedural guidelines and will depend on the complexity or sensitivity of the particular purchasing issue (Nadi, 2019).

Empirical literature review

An empirical literature review is more commonly called a systematic literature review and it examines past empirical studies to answer a particular research question. The empirical studies we examine are usually random controlled trials (RCTs). Because most RCTs have low sampling sizes, we can often see mixed results from study to study and we hope to provide more clarity by combining the results of all existing studies (Waterloo, 2018).

Ogunsanmi (2018) examines the effect of procurement related factors on construction project performance in Nigeria. The study revealed that procurement selection criteria, tendering methods and variation orders have impact on project performance.

Ojo and Gbadabo (2014) study the assessment of non-compliance with procurement proceedings in procurement of works in Nigeria, using the mean score ranking they were able to establish areas/stage and reasons for non-compliance. Significant bid open/evaluation and reporting, procurement procedure, and political party or authority influence of decisions are significant. Correlation analysis institute the strength and direction of positive linear relationship between the variables/perception of public and private sector respondents, and analysis of variance indicated there is statistically significant differences areas/stage and reasons among variables and compared groups respectively.

Unaam and Mark (2015) examine the effect of ethics and integrity on good public procurement system in Nigeria. Data were sourced through a well-structured questionnaire administered to eighty-two (82) officers of the Bureau for public procurement in Abuja, Nigeria. The data generated were analyzed with the Pearson

Product Moment Coefficient of Correlation. The study revealed the existence of ethics, accountability, and transparency in public procurement system in Nigeria and recommends that fairness and impartiality should be enshrined in the public procurement in Nigeria; there should be proper re-orientation of public procurement officers on the need for consistency and transparency in procurement procedure; and regulatory authorities should ensure that legislative obligations and policies on public procurement are fully enforced.

Nadi (2019) investigate the public procurement process in place in Nigeria with a view to establish if there are any forms of corruption in Nigeria public procurement process. The study revealed that there is procurement law in place but the implementation remains a problem in the public sector. It was noted that impairment of judicial systems, police and investigative institutions are particularly destructive in this respect bringing about frequent failures to sanction and arrest offenders.

Nwafor (2018) look at the impact of the Freedom of information Act (FOIA) enacted in 2011 on public procurement in Nigeria in terms of accountability and participation. They study employs the principal-agent methodology and concludes that the agency problems inherent in public procurement and some of the attendant consequences such as government failures and market failures can be addressed with the enforcement of the Act and the corrective measures include (but not limited to) providing access to information, choice, fair, market price, and the ability to enforce contracts; as well as electronic reporting, protection of whistle blowers, oversight functions, private public partnership, citizens report card, and efficient participation of the media and civil society organizations.

Muhammad, Adamu, and Ladi (2015) carried out an appraisal of construction project procurement policies in Nigeria; they opine 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. A questionnaire survey was used to source data from different respondents and the study revealed that procurement policies significantly influence the success of construction projects since they are designed to provide solutions to specific project needs or conditions. They analyzed the Nigerian construction industry with particular emphasis on public sector procurement. The study further revealed that literature reviews criticized public sector procurement in

Nigeria of been inefficient for effective project delivery. Analyzing a significant number of the questionnaire, respondents believed that performance of projects could be improved using alternative or hybrid procurement strategies

In Ghana Frempong, Bempah, Amoako, and Osei-Tutu (2013) carried out an assessment of the impact of the public procurement act 663 (2003) of the republic of Ghana, data were collected from seventy (70) respondents which consist of the staff and managers of the procurement department, store, offices, senior staff, head of department and personnel who include the lower Manya Krobo district assembly procurement board. The population was downside to fifty (50) using the purposive sampling technique. 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. The difficulties associated with public procurement were also enumerated to include difficulties in applying and implementing the Act, lack of usage flexibility, lack of authority to dispose public assets, the lack of independent procurement auditing function, no central body with technical expertise and also threshold is too small for entities like a district assembly in case of emergency situation. The study recommended that the act should be amended to include provisions for electronic procurement as they stated that this will improve transparency, accountability, and compliance within public procurement systems

Another Ghana study conducted by Ameyaw and Mensah (2013) assess the perceptions of procurement professionals; particularly the practicing quantity surveyors on the existence of corruption in the procurement process and also establish the stages in the procurement process fraught with corrupt practices. A survey research design was employed and purposive sampling technique adopted. Descriptive statistics, relative importance index and one sample t-test were adopted in analysing the data. This research results confirmed the perception that corruption exists in public procurement in Ghana. It also revealed that the public procurement law is contributing immensely in curbing corruption. The study further revealed that

corruption is more prevalent at the tender evaluation stage of the procurement process.

Furthermore, in Kenya, Gikonyo (2014) examine the factors affecting implementation of public procurement act in Savings and Credit Cooperative Organization (SACCO) societies in Kenya. A descriptive research design was used for the study. Data were sourced from procurement officers and general managers working with SACCO societies which have FOSA, using a stratified random sampling technique a sample of 20% which makes a simple size of 86 respondents were used for the analyses. Quantitative data collected was analyzed by the use of descriptive statistics using SPSS and presented through percentages, means, standard deviations and frequencies. The findings revealed that 55% of the respondent believes that the impact of the regulator on SACCO is high. The findings reveals that on the issue of the SACCO culture favor's good procurement procedures, 53% of the respondent strongly agree. It was therefore recommended, that Procurement process should uphold integrity and ensure that there are no malpractices and there is informed decision-making, which requires public bodies to base decisions on accurate information and ensure that requirements are being met

3. METHODOLOGY

To provide answers to the research questions, the study employed the survey research design as the main research instrument through the administration of questionnaires. The questionnaire used by Kotoka (2012) in his thesis is adapted for the study. The reason for the adaptation is to ensure reliability and validity. The questionnaires are administered to 100 respondents which cut cross the identified stakeholders, (i.e. procurement officers in the Ministry, Department and Agencies (MDA's), contractors, Professionals-Quantity surveyor, architects, engineers, Lawyers, Accountants, and the general public because there are the major players in contracting or procurement processes). The outcome of the questionnaires administered and retrieved are sorted and coded in order for it to be subjected to regression analysis using SPSS version 20 and the results from the test was used to validate or invalidate the entire hypothesis stated. The findings will be discussed and conclusions will be drawn.

Model Specification

To measure the significant relationship between the dependent variable (government accountability) and the independence variables, the following model was stated and the relationship explained through the regression model below:

$$\text{Gvtaccit} = \beta_1 \text{Prof} + \beta_2 \text{Tran} + \beta_3 \text{Com} + \beta_4 \text{Efv} + \varepsilon$$

Where:

Gvtacc= Government accountability

Tran= Transparency

Prof= Professionalism

Com= Competition

Efv= Value for money

β = Beta slop of the scope

ε = Error Term

4. RESULT AND DISCUSSION

Using both mathematical and statistical techniques, this section present an analysis of the questionnaire administered and retrieved from the respondents, from which our recommendation and conclusion are drawn from. A total of one hundred (100) questionnaire were administered to respondents which consist of all the identified stakeholders out of which seventy-seven (77) were retrieved and used for the analysis thus:

Table 1
Response Rates

Response Rates Detail	Number	Percentage
Copies sent out	100	100
Copies retrieved and filed	77	77

Source: Researcher survey, October, 2020

From the table, it's ascertained that 77 questionnaires were retrieved out of the 100 sent out to the respondents, which represent 71% of the total respond rate. The responses rate from the respondents as could be established from the table above is sixty one percent which is beyond average.

Table 2
Demography of Respondents

Details	Number	percentage
Male	48	62
Female	29	38

Source: Researcher survey, October, 2020

The table above shows the sex distribution of the respondents which clearly shows that 48 out of the 77 respondents were male which represent 62% of the responses retrieved while 29 representing 38% were females.

Table 3
Qualifications of Respondents

Qualification of the respondents	Number	Percentage
SSCE	2	3
OND/NCE	6	8
BSc/BA	23	30
MSc/PhD	46	59
Total	77	100

Source: Researcher survey, October, 2020

The table above separates the educational qualification of the respondents into different categories. It can be observed that 2 respondents which represent 3% of the total respondents were SSCE holders, 6 respondents representing 8% were OND/NCE holders, 23 respondents representing 30% were B.sc/B.A. holders, while 46 respondents representing 59% were M.sc/Ph.D. holders.

Table 4
Age Distribution of Respondents

Age distribution of the respondents	Number	Percentage
25-30	16	21
31-35	22	29
36 and above	39	50
Total	77	100

Source: Researcher survey, October, 2020

Analysis of the questionnaires retrieved showed that out of the 77 persons who returned their questionnaires, 16 representing 21% were within the age range of 25-30, while 22 representing 29% were within the age range of 31-35, furthermore, 39 of the respondents which constitute 50% were in the range 36-above.

Descriptive statistics

Under this sub-section, the result of the descriptive statistics for the data used in this study is presented. Tabachnick and Fidell (2007) opined that, normally, descriptive statistics is the first step of data screening process which gives the description of the samples of subjects regarding combination of or variation of variables. Moreover, good descriptive statistics enable us to make sense of the data by reducing a large set of measurements to a few summary measures that provide a good and a rough picture of the original measurements (Ott & Longnecker, 2010). Therefore, the result of descriptive statistics concerning mean, standard deviation, minimum, maximum, and skewness and kurtosis is presented in Table 5 as follows:

Table 5
Result of Descriptive statistics

Variables	GVTACC	PROF	TRAN	COM	EFVM
Mean	13.63158	13.50877	20.45614	15.31579	16.52632
Median	14.00000	13.00000	21.00000	14.00000	17.00000
Maximum	19.00000	19.00000	29.00000	22.00000	25.00000
Minimum	8.000000	8.000000	13.00000	11.00000	7.000000
Std. Dev.	2.937635	2.803842	3.311615	3.030546	4.500418
Skewness	-0.102347	-0.065762	-0.079277	0.677676	-0.506215

Kurtosis	2.162461	2.192517	2.818871	2.411100	2.531810
Jarque-Bera	1.765508	1.589651	0.137624	5.186484	2.955015
Probability	0.413642	0.451660	0.933502	0.074777	0.228206
Sum	777.0000	770.0000	1166.000	873.0000	942.0000
Sum Sq. Dev.	483.2632	440.2456	614.1404	514.3158	1134.211
Observations	77	77	77	77	77

The table above presents the descriptive statistics of the total responses from the respondents. A critical look at the table shows that GVTACC has a mean value of (13.63158) and maximum value of (19.0000), the value (2.937635) representing the standard deviation is considerably low which suggest that government accountability among the sample respondents has a significant gathering around the mean. Considering the questions addressing the impact of professionalism in public procurement on government accountability we ascertained a maximum and minimum values of (19.00000) and (8.000000) respectively with a mean value of (13.50877). The standard deviation of (2.803842) shows no substantial deviation from the mean. The TRAN responses revealed maximum and minimum values of (20.45614) and (13.00000) respectively with a standard deviation (3.311615) revealing that there is a slight dispersion from the mean value of (20.45614). The responses from the questions addressing the impact of Competition and Efficiency, value for money in public procurement on the accountability of government in Adamawa revealed a mean value of (15.31579) and (16.52632), maximum and minimum values of (22.00000), (17.00000) and (11.00000) (7.000000) respectively. The standard deviation of (3.030546) and (4.500418) exhibited considerable clustering around the mean. The jarque Bera statistics is relatively fair throughout the variables which indicate that the data satisfy normality as well the absence of outliers in the series.

Result of Correlation Analysis

According to Pallant (2005), correlation analysis is used to describe the strength and direction of the linear relationship between two or multiple variables. In this study, Pearson correlation analysis was carried out to determine the extent and direction of the relationship between the dependent and explanatory variables. The Pearson correlation result in this study is presented in Table 6 as follows:

Table 6
Correlation Result

Variables	GVTACC	PROF	TRAN	COM	EFVM
GVTACC	267.6316 1.00000				
PROF	190.2719 0.713113	266.0088 1.00000			
TRAN	42.50000 0.158712	46.72807 0.175033	267.9298 1.00000		
COM	56.13596 0.210483	79.43860 0.298765	166.6360 0.624459	265.7719 1.00000	
EFVM	69.26316 0.258911	63.78947 0.239176	37.65351 0.140673	89.60965 0.336137	267.4035 1.000000

Source: Author computation, October, 2020

The result that positive relationship exists among all the variables. However, the degree of correlation varies among the variables. The result in the above table showed a correlation coefficient of 0.7133113 between professionalism and government accountability, which indicate a very strong correlation. This suggests that professionalism in the public procurement process significantly promotes good government accountability in Adamawa State. The correlation coefficient between transparency and government accountability stands at 0.158712 which indicate a weak relationship between the two variables. Other variables such as competition and efficiency, value for money also have weak relationship with government accountability because of the correlation coefficient which is standing at 0.210483 and 0.258911 respectively.

Regression Analysis

As pointed out by Hair, Black, Babin, and Anderson (2014), regression analysis is considered as one of the most widely used and multipurpose statistical technique that is applicable in almost every facet of business decision making and is also the basis of econometric models. Correspondingly, multiple regression is a complex extension of correlation which is used to discover the predictive power of a group of independent variables (usually continuous) on a continuous dependent variable (Pallant, 2005). As shown in table 7 bellow:

Table 7

Regression Result

Variable	Coefficient	Std. Error t-Statistic	Prob.
GVTACC	2.415946	2.171265 1.112690	0.2710
PROF	0.746063	0.108588 6.870570	0.0000
TRAN	0.053289	0.111170 0.479347	0.6337
COM	-0.057838	0.137221 -0.421492	0.6751
EFVM	0.056454	0.069286 0.814795	0.4189
R-squared	0.518367	Mean dependent var	13.63158
Adjusted R-squared	0.481318	S.D. dependent var	2.937635
S.E. of regression	2.115672	Akaike info criterion	4.420253
Sum squared resid	232.7556	Schwarz criterion	4.599468
Log likelihood	-120.9772	Hannan-Quinn criter.	4.489902
F-statistic	13.99150	Durbin-Watson stat	2.151857
Prob (F-statistic)	0.000000		

Source: Author computation, October, 2020

$$\text{GVTACC} = 2.4159458702 + 0.746063083435 * \text{PROF} + 0.0532887917914 * \text{TRAN} - 0.0578375066737 * \text{COM} + 0.0564542709669 * \text{EFVM}$$

The above table present the last square output of the responses retrieved from the respondents using SPSS 20. From the table it can be established that the explanatory power of the regression results as indicated by the coefficient of determination R-square and the adjusted R-square values of 0.518367 and 0.481318 respectively shows that about 51% of the systematic variation in the dependent variables of government accountability is explained by the explanatory variables of professionalism, transparency, competition and efficiency, value for money. The F-statistics of 13.99150 and the associated probability value of 0.000000 shows that a significant linear relationship between the dependent and the independents variables.

The Durbin Watson statistics of 2.151857 signifies the absence of auto correlation in the regression variables. On the basis of the performance of the individual variables, it was observed that only one variable appears to be statistically significant while other variables are found to be insignificant.

More specifically, professionalism was found to be statistically significant and positive because of the reported t- value of 6.870570 and coefficient of 0.746063. The implication of this is that professionalism in the public procurement process has an impact on government accountability. That means a professional procurement officer is likely to enhance the level of government accountability in Adamawa state. It can also be deduced that with more professionals in the procurement process, the level of government accountability will increase. The variable of transparency was found to be positive and statistically insignificant because of the reported t-value of 0.479347 and coefficient of 0.053289. The implication of this is that though transparency will have positive effect on government accountability and increase the level of government accountability but it's not statically significant in the determination of the level of government accountability in Adamawa state. Competition was found to be negative and statistically insignificant as showed by the t-value of -0.421492 and coefficient of -0.057838. This means that competition in the public procurement process is likely going to impact negatively on the level of government accountability. The variable of efficiency, value for money was found to be positive but statistically insignificant because of the reported t-value of 0.814795 and coefficient of -0.057838. This means that efficiency; value for money will impact positively and increase the level of government accountability in Adamawa state.

Summary of findings

Flowing from the results, the following summary of finding is provided

- Professionalism in the public procurement process has the likelihood to influence government accountability
- Transparency in the public procurement process has positive relationship with government accountability but statistically insignificant

- Competition in the public procurement process has the likelihood of impacting negatively on government accountability
- Efficiency, value for money in the public procurement process has the likelihood of impacting positively on government accountability

5. CONCLUSION AND RECOMMENDATION

Conclusion

The study examines the impact of public procurement act on government accountability in Adamawa state. The study reveals that professionalism in the public procurement process has the likelihood of influencing government accountability; transparency in the public procurement process has positive relationship with government accountability but statistically insignificant; Competition in the public procurement process has the likelihood of impacting negatively on government accountability and Efficiency, value for money in the public procurement process has the likelihood of impacting positively on government accountability.

Recommendations

In line with the findings, the following recommendations was raised.

- Procurement officers in state Ministry, Department and Agencies (MDA) should be hired on the basis of competency and professionalism and not on the basis of nepotism and favoritism as this will enhance and increase the level of government accountability in Adamawa state.
- Transparency should be encouraged in the various stages of the public procurement process starting from invitation to bid, bid security, submission of bids, rejection of bids, to bid opening and awarding of contracts as this will also impact on the level of government accountability in Adamawa state.
- Competition is another variable that should be monitored closely in the public procurement to ensure that it is fair and transparent. The different contractors should be given free level playing ground and the best should be given or awarded contracts

- Contract should be carried out in such a way that will guarantee efficiency, value for money. Projects should be completed as scheduled and within stipulated cost as this will help to boost the public image on the level of government accountability in Adamawa state.

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