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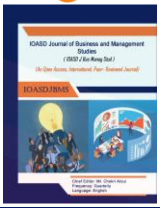

The Public Procurement Commission Law and Expenditure Control: A Tripartite Analysis of Openness, Accountability, and Transparency in Benue State Ministries in Nigeria

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ABSTRACT

Public procurement constitutes a significant proportion of government expenditure globally, yet many developing countries continue to struggle with weak expenditure control mechanisms that undermine fiscal discipline and public financial management. This study examines the effect of the Benue State Public Procurement Commission Law on expenditure control in Benue State Ministries, with a specific focus on the tripartite dimensions of openness, accountability, and transparency. Adopting a descriptive survey research design, data were collected from 269 respondents across five selected ministries in Benue State using a structured questionnaire. The study was anchored on Agency Theory, which explains the principal-agent relationships inherent in public procurement systems. Data were analyzed using Pearson Product Moment Correlation and Multiple Regression Analysis. The findings reveal that openness has a significant positive effect on expenditure control ($\beta = 0.487$, $p < 0.05$), transparency also exerts a significant positive influence ($\beta = 0.300$, $p < 0.05$), while accountability demonstrates an insignificant effect ($\beta = -0.045$, $p > 0.05$). The combined effect of the three variables accounts for 49% of the variance in expenditure control ($R^2 = 0.490$). The study concludes that openness and transparency are critical determinants of effective expenditure control, while the weak effect of accountability suggests gaps in enforcement and monitoring mechanisms within the state's procurement framework. The study recommends strengthening institutional enforcement of accountability measures, enhancing digital platforms for transparency, and institutionalizing openness through mandatory disclosure requirements to improve expenditure control in Benue State Ministries.

Keywords: Public Procurement Commission Law, Expenditure Control, Openness, Accountability, Transparency, Benue State.

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1. INTRODUCTION

1.1 Background to the Study

Expenditure control constitutes the sine qua non of sound public financial management globally, representing the management tools that guide and ensure that government spending aligns with policy plans and approved budgetary allocations (Ade, 2016). The absence of proper control over government spending continues to pose significant challenges in many countries, endangering the reliability of public financial management systems and weakening confidence in public procurement processes and government accountability in managing public resources (Kabir et al., 2024). Effective expenditure control ensures that public funds are utilized as planned, within set limits, and in accordance with sound financial management practices, thereby promoting fiscal discipline and sustainable development.

The complexity of the expenditure chain, the precise nature of controls exercised at each stage, and the degree of centralization vary considerably across countries and states, heavily influenced by respective administrative traditions (Pattanayak, 2016). In Nigeria, the challenge of expenditure control has been particularly acute, with rising government expenditure failing to translate into meaningful growth and development. Nurudeen and Usman (2010) observed that expenditure control in Nigeria has often faced challenges largely due to substantial revenues from mineral resource production coupled with rising public demand for essential goods and services.

In response to these challenges, the Federal Government of Nigeria enacted the Public Procurement Act in 2007, following the Country Procurement Assessment Report (CPAR) of 2000, which identified significant weaknesses in the national procurement system (FGN, 2007; Ukpong, 2023). Similarly, the Benue State Government enacted the Benue State Public Procurement Commission Law in August 2020, establishing the Benue State Council on Public Procurement and the Benue State Public Procurement Commission as regulatory authorities responsible for monitoring and overseeing public procurement activities in the state (Benue State Planning Commission, 2023). The law aims to ensure transparency, competitiveness, value for money, and professionalism in the public procurement system, thereby strengthening expenditure control in ministries, departments, and agencies.

Despite the enactment of this law, procurement processes in Benue State remain plagued by procedural abuses, inflated contract costs, and weak enforcement of transparency and accountability measures (World Bank, 2021). Successive audit reports of the Office of the Auditor-General for Benue State have repeatedly drawn attention to delayed project completion, contract cost escalation, and inadequate monitoring of capital projects, indicating systemic procurement and expenditure-monitoring capacity gaps (Office of the Auditor-General for Benue State, 2016-2021). These issues have led to financial leakages, inefficient spending, and limited developmental progress, raising concerns about the law's effectiveness in achieving its intended objectives.

1.2 Statement of the Problem

Public procurement accounts for approximately 20% of government expenditure worldwide (Luka, 2017), making expenditure control essential for efficient public financial management. However, in Benue State, despite the domestication of the Public Procurement Commission Law in 2020, procurement processes continue to face challenges including procedural abuses, inflated contract costs, and weak enforcement of transparency and accountability measures (World Bank, 2021). These issues have resulted in financial leakages, inefficient spending, and limited developmental progress, raising critical questions about the law's effectiveness in achieving its intended objectives.

While procurement reforms have been implemented to address these challenges, there remains a significant gap in empirical understanding of how specific dimensions of procurement law namely openness, accountability, and transparency individually and collectively influence expenditure control in state ministries. Previous studies have examined procurement practices in Nigeria (Enofe et al., 2015; Okotie & Tafamel, 2021; Yakubu, 2021), but none have specifically investigated the tripartite relationship between openness, accountability, transparency, and expenditure control within the context of a state-level public procurement commission law. This gap limits the evidence base for policy decisions and institutional reforms aimed at strengthening expenditure control in Benue State Ministries.

This study, therefore, examines how openness in procurement processes affects expenditure control, assesses the role of accountability mechanisms in enforcing compliance with procurement regulations, and investigates the effect of transparency on expenditure control in Benue State Ministries.

1.3 Objectives of the Study

The main objective of this paper is to assess the effect of the Public Procurement Commission Law on expenditure control in Benue State Ministries. The specific objectives are to:

i. examine the effect of openness on expenditure control in Benue State Ministries.
ii. assess the effect of accountability on expenditure control in Benue State Ministries
iii. evaluate the effect of transparency on expenditure control in Benue State Ministries.

1.4 Hypotheses

i. Openness has no significant effect on expenditure control in Benue State Ministries.
ii. Accountability has no significant effect on expenditure control in Benue State Ministries.
iii. Transparency has no significant effect on expenditure control in Benue State Ministries.

1.5 Scope of the Study

The study focused on the Public Procurement Commission Law and Expenditure Control in Benue State Ministries. The independent variable comprises openness, accountability, and transparency as measures of the Benue State Public Procurement Commission Law, while the dependent variable is expenditure control. The study covers the period from 2023 to 2024, falling within the implementation phase of the law, allowing for a comprehensive assessment of its effect on expenditure control. The study was carried out in five selected ministries: Finance, Budget and Economic Planning; Health and Human Services; Education and Knowledge Management; Commerce and Industry; and Works and Housing.

2. LITERATURE REVIEW

2.1 Theoretical Framework

This study is anchored on Agency Theory, originally developed by Jensen and Meckling (1976). The theory focuses on the conflicts that arise in principal-agent relationships and how these can be mitigated through incentive structures and monitoring mechanisms. The core premise of Agency Theory is that agents may not always act in the best interest of principals due to self-interest and information asymmetry, giving rise to agency costs that manifest as corruption, inefficiency, or budget misallocation.

In the context of public procurement, government officials and procurement officers (agents) are entrusted with managing public funds on behalf of citizens (principals). The theory provides a useful lens for understanding the challenges of ensuring that officials consistently act in the public's best interest. The Benue State Public Procurement Commission Law serves as a governance mechanism that bridges the principal-agent gap by establishing monitoring mechanisms, accountability frameworks, and transparency requirements that align the actions of procurement officials with the public interest.

The relevance of Agency Theory to this study lies in its ability to explain the risks that arise when procurement responsibilities are delegated to government officials, and how well-structured monitoring mechanisms, incentives, and accountability frameworks can mitigate these risks. The theory underscores the importance of strong monitoring mechanisms in reducing information asymmetry and controlling opportunistic behavior, thereby enhancing expenditure control in public procurement systems.

2.2 Conceptual Framework

2.2.1 Public Procurement Commission Law

Public Procurement Commission Law refers to a legal framework established to regulate the acquisition of goods, works, and services by government entities (Lloyd & McCue, 2014). The Benue State Public Procurement Commission Law, enacted in August 2020, establishes the regulatory authorities responsible for monitoring and oversight of public procurement, harmonizing government policies and practices by regulating, setting standards, and developing the legal framework and professional capacity for public procurement in the state (Benue State Planning Commission, 2023). The law is divided into thirteen parts covering establishment, council formation, scope of application, fundamental principles, organization of procurement, procurement methods, special and restricted methods, procurement of consultancy services, procurement surveillance and review, disposal of public property, code of conduct, offences, and miscellaneous provisions. The principal hallmarks of public procurement as enshrined in the law include openness, transparency, accountability, economy, efficiency, reliability, and ethical standards (FGN, 2007).

i. Openness

Openness in public procurement refers to norms and practices for increased disclosure and participation in public contracting, covering the entire contracting process from request for proposals to contract awards (Ochrana, 2018). Good procurement is impartial, consistent, and reliable, offering all interested contractors, suppliers, and consultants a level playing field on which to compete. Open procurement processes are free from favoritism, self-interest, or preference in judgment, going hand in hand with the principle of effective competition (IMO, 2024). Empirical analyses of public tenders indicate that the more open a tender is to competition, the less room for corruption arises (Ochrana, 2018). Open forms of public procurement, particularly open procedures, most closely approximate the idea of a perfectly competitive market, where there is an unlimited number of competitors who cannot conclude backstage agreements or form groups that would affect the public tender.

ii. Transparency

Transparency in public procurement refers to the ability of all interested parties to understand and know the actual process and means by which contracts are managed and awarded (Wayne, 2015). It ensures that budgeting is carried out with integrity, openness, and good intentions to accommodate and provide for people (Osezua & Julius, 2013). Transparency contributes to the clarity of award procedures and allows the public to obtain adequate information on procurement award procedures, thereby reducing the risk of corruption (Ochrana, 2018). Transparency takes form in a variety of practices, including publishing procurement policies, advance publication of procurement plans, advertisement of tender notices, disclosure of evaluation criteria, publication of contract awards, establishing complaint mechanisms, implementing financial disclosure requirements, and publishing supplier sanction lists (Dakwang & Muripshaka, 2017).

iii. Accountability

Accountability is the acknowledgment and assumption of responsibility for actions, products, decisions, and policies, encompassing the obligation to report, explain, and be answerable for resulting consequences (Schlenker, 2017). In the public sector context, accountability requires governments to answer to the citizenry and justify the source and utilization of public resources (Inanga, 2019). Bovens (2016) views accountability as a relationship between an actor and a forum, in which the actor has an obligation to explain and justify conduct, the forum can pose questions and pass judgment, and the actor may face consequences. A sound procurement system combines openness, transparency, and accountability to inspire the confidence and willingness-to-compete of well-qualified vendors. Accountability is important as it prevents corruption and abuse of office, deterring collusion and corruption while serving as a key prerequisite for procurement credibility.

2.2.2 Expenditure Control

Expenditure control, or cost control, refers to the regulation of business operating costs with the aim of keeping expenses within acceptable limits (Ade, 2016). It represents a key aspect of sound managerial practice, minimizing waste, promoting efficiency, and fostering cost-consciousness. Johnson (2021) defines expenditure control as the process through which managers effectively and efficiently utilize scarce resources to achieve organizational goals. Expenditure control involves the regulations and limitations of confinement to expenses to minimize overspending and ensure compliance with specified plans of the organization (Ade, 2016). There are six main categories of control applied during the expenditure cycle: appropriation control, commitment control, aggregate cash control, control of regularity, accounting control, and other specific controls (Pattanayak, 2016).

2.3 Empirical Review

Several empirical studies have examined the relationship between procurement practices and expenditure control in various contexts. Kabir et al. (2024) examined the effectiveness of expenditure control measures on state spending in Nigeria, finding that although formal expenditure controls exist across MDAs, they are infrequently utilized and exert little impact on actual spending patterns. The study emphasized that the success of fiscal control measures depends on their autonomous and transparent enforcement.

Solomon (2022) investigated the effect of transparency on fiscal discipline in Nigerian Ministries in Rivers State, finding that transparency in budget execution improves fiscal discipline and reduces financial leakages. Okotie and Tafamel (2021) found that public procurement practices are significantly and positively related to the level of transparency, concluding that impartiality and openness are enshrined in the public procurement system in Nigeria.

Aluko (2018) found that openness in financial operations significantly improves expenditure control by allowing timely identification of irregularities. Adeoye (2020) discovered that greater openness in government expenditure leads to improved oversight and reduced wasteful spending. Yakubu (2021) showed that stronger accountability mechanisms, particularly in public procurement, lead to better expenditure control.

Akpan (2021) found that greater transparency in procurement and expenditure reporting significantly improved financial controls. Emeka (2020) confirmed that transparency is a key determinant in enhancing expenditure control and reducing corruption in public ministries.

2.4 Gap in Literature

The reviewed studies revealed that while issues of expenditure control, transparency, ethics, and public spending outcomes have been widely examined, none of the studies explicitly investigates the role of a state-level Public Procurement Commission Law as a determinant of expenditure control within ministries. Moreover, existing studies either adopt a macroeconomic perspective or focus on federal institutions, neglecting the institutional and legal realities of state ministries. The present study fills this empirical and contextual gap by examining the effect of the Benue State Public Procurement Commission Law on expenditure control in Benue State Ministries.

3. METHODOLOGY

This study adopted a descriptive survey research design. The design was considered appropriate because it enables the collection of quantitative data from a large number of respondents, allowing for inferences and generalization to the entire population. The survey design is also cost-effective and provides representative samples that permit robust statistical analysis. The study was carried out in five selected ministries in Benue State: Finance, Budget and Economic Planning; Health and Human Services; Education and Knowledge Management; Commerce and Industry; and Works and Housing. These ministries were selected based on the Benue State Public Procurement Commission Law Part II Sub 2(b) and (h:i-vii), which identifies them as having significant procurement activities and responsibilities.

The population of the study comprised 269 management, senior, and junior staff in the procurement and store units of the selected ministries. Given the manageable size of the population, a census approach was adopted, including all 269 staff members in the study. A structured questionnaire was used as the primary instrument for data collection. The questionnaire comprised three sections: Section A captured demographic data; Section B contained items on the independent variables (openness, accountability, and transparency); and Section C contained items on the dependent variable (expenditure control). A 4-point Likert scale (Strongly Disagree = 1, Disagree = 2, Agree = 3, Strongly Agree = 4) was used for responses.

The instrument was validated by two experts in the Department of Procurement Management, Joseph Sarwuan Tarka University, Makurdi. Reliability was established through a pilot study conducted on 48 staff of other ministries not part of the sample. Cronbach's Alpha coefficients were: Openness (0.82), Accountability (0.81), Transparency (0.84), and Expenditure Control (0.87), with an average reliability coefficient of 0.84, which is above the acceptable threshold of 0.70 (Screiber & Asner-Self, 2011). Data were analyzed using descriptive statistics (frequencies and percentages) and inferential statistics (Pearson Product Moment Correlation and Multiple Regression Analysis). The analysis was conducted using SPSS Version 25.0. The regression model was specified for the study thus:

$$ECT = \beta_0 + \beta_1 OPN + \beta_2 ACC + \beta_3 TPR + \varepsilon$$

Where,
ECT = Expenditure Control (Dependent Variable)
OPN = Openness (Independent Variable)
ACC = Accountability (Independent Variable)
TPR = Transparency (Independent Variable)
β_0 = Constant
β_1 - β_3 = Regression Coefficients
ε = Error Term

4.0 RESULTS

4.1 Response Rate and Demographic Profile

A total of 269 questionnaires were distributed, and all 269 were retrieved, representing a 100% response rate. The demographic analysis revealed that 41.6% of respondents were 46 years and above, 62.8% were male, and 76.2% worked in procurement units. The majority (40.1%) held postgraduate degrees, indicating a highly qualified workforce engaged in procurement activities in the state ministries.

4.2 Correlation Analysis

Table 1: Correlation Matrix

Variables	OPN	ACC	TPR	ECT
Openness (OPN)	1	.389**	.639**	.661**
Accountability (ACC)	.389**	1	.321**	.241**
Transparency (TPR)	.639**	.321**	1	.597**
Expenditure Control (ECT)	.661**	.241**	.597**	1

Correlation is significant at the 0.01 level (2-tailed).

The correlation analysis in Table 1 reveals that openness has a strong positive correlation with expenditure control ($r = 0.661$, $p < 0.05$), transparency also exhibits a strong positive correlation ($r = 0.597$, $p < 0.05$), while accountability shows a moderate positive correlation ($r = 0.241$, $p < 0.05$). All correlations are statistically significant at the 0.01 level.

4.3 Regression Analysis

Table 2: Regression Results

Variables	R	R²	Adj.R²	B	t	Sig.	Decision
Constant	.700	.490	.484	2.957	3.671	.000	
Openness				.487	8.261	.000	Significant
Accountability				-.045	-.938	.349	Not Significant
Transparency				.300	5.228	.000	Significant

Dependent Variable: Expenditure Control

The regression results in Table 2 show that the combined effect of openness, accountability, and transparency on expenditure control yields $R = 0.700$, $R^2 = 0.490$, and Adjusted $R^2 = 0.484$. The F-statistic of 84.878 ($p = 0.000$) indicates that the model is statistically significant, meaning that at least one of the independent variables significantly influences expenditure control.

Research Hypothesis One: Openness has no significant effect on expenditure control in Benue State Ministries.

The result shows that openness has a positive significant effect on expenditure control ($\beta = 0.487$, $t = 8.261$, $p = 0.000$). Since $p < 0.05$, the null hypothesis is rejected. This indicates that openness significantly contributes to improved expenditure control in Benue State Ministries.

Research Hypothesis Two: Accountability has no significant effect on expenditure control in Benue State Ministries.

The result shows that accountability has a negative but insignificant effect on expenditure control ($\beta = -0.045$, $t = -0.938$, $p = 0.349$). Since $p > 0.05$, the null hypothesis is not rejected. This indicates that accountability, in its current implementation, does not significantly affect expenditure control in Benue State Ministries.

Research Hypothesis Three: Transparency has no significant effect on expenditure control in Benue State Ministries.

The result shows that transparency has a positive significant effect on expenditure control ($\beta = 0.300$, $t = 5.228$, $p = 0.000$). Since $p < 0.05$, the null hypothesis is rejected. This indicates that transparency significantly contributes to expenditure control in Benue State Ministries.

4.4 DISCUSSION OF FINDINGS

4.4.1 Effect of Openness on Expenditure Control

The finding that openness has a significant positive effect on expenditure control ($\beta = 0.487$, $p < 0.05$) indicates that when procurement processes are conducted openly, there is greater scrutiny over public expenditures, reducing opportunities for mismanagement and corruption. This finding is consistent with Aluko (2018), who found that openness in financial operations significantly improves expenditure control by allowing timely identification of irregularities. Similarly, Adeoye (2020) discovered that greater openness in government expenditure leads to improved oversight and reduced wasteful spending. Akintoye (2021) further supports this by revealing that increased openness reduced financial irregularities by improving openness in decision-making processes.

The strong positive effect of openness on expenditure control can be justified on the premise that openness in procurement processes ensures increased public participation, reduces information asymmetry, and enhances oversight in expenditure control. By allowing broader scrutiny from stakeholders, openness helps identify irregularities promptly and fosters responsible financial management. The Benue State Public Procurement Commission Law 2020 emphasizes openness as a key factor in ensuring compliance with budgetary allocations and expenditure controls.

4.4.2 Effect of Accountability on Expenditure Control

The finding that accountability has an insignificant effect on expenditure control ($\beta = -0.045$, $p > 0.05$) is surprising and contradicts some existing literature. This finding suggests that accountability mechanisms, in their current implementation in Benue State Ministries, do not substantially influence expenditure control. This could indicate weak enforcement of accountability laws, lack of punitive measures for financial misconduct, or ineffective monitoring mechanisms.

The insignificant effect of accountability on expenditure control may be attributed to several factors. First, while accountability mechanisms such as audits and performance reviews exist, they may not be effectively enforced. Second, the absence of well-defined sanctions for financial misconduct may undermine the deterrent effect of accountability measures. Third, political interference and organizational culture may weaken the effectiveness of accountability frameworks (Iroha, Watanabe, & Satoshi, 2024).

This finding contrasts with some previous studies. Yakubu (2021) found that stronger accountability mechanisms, particularly in public procurement, lead to better expenditure control. Ibrahim (2020) found that accountability measures, such as internal audits and performance reviews, improve financial discipline and control. However, Olatunde (2019) found that while improved accountability reduces overspending, its effectiveness depends on consistent enforcement. The insignificant effect observed in this study underscores the importance of enforcement and institutional capacity in ensuring that accountability mechanisms translate into improved expenditure control.

4.4.3 Effect of Transparency on Expenditure Control

The finding that transparency has a significant positive effect on expenditure control ($\beta = 0.300$, $p < 0.05$) indicates that when ministries adopt transparent procurement and financial reporting practices, there is improved oversight and reduced risk of financial leakages. Transparency ensures that information about procurement activities and budget implementation is accessible to the public, thereby discouraging corrupt practices.

This finding aligns with Solomon (2022), who found that transparency in budget execution improves fiscal discipline and reduces financial leakages in ministries. Okotie and Tafamel (2021) established that public procurement practices are significantly and positively related to the level of transparency. Akpan (2021) discovered that greater transparency in procurement and expenditure reporting significantly improved financial controls. Emeka (2020) further confirmed that transparency is a key determinant in enhancing expenditure control and reducing corruption in public ministries.

The positive effect of transparency on expenditure control can be justified by the fact that transparency enables stakeholders to scrutinize government expenditures, thereby reducing opportunities for fraud and financial mismanagement. The Benue State Public Procurement Commission Law 2020 promotes transparency by mandating open procurement processes, publication of contract awards, and strict adherence to financial reporting requirements.

5. CONCLUSION AND RECOMMENDATIONS

5.1 Conclusion

This study examined the effect of the Benue State Public Procurement Commission Law on expenditure control in Benue State Ministries, with a specific focus on the tripartite dimensions of openness, accountability, and transparency. The findings reveal that openness and transparency are critical determinants of effective expenditure control, while accountability, in its current implementation, does not significantly influence expenditure control in Benue State Ministries.

The significant effect of openness on expenditure control suggests that the Benue State Public Procurement Commission Law has been effective in fostering a system where public funds are more effectively monitored through open procurement processes. The significant effect of transparency further reinforces the importance of clear procurement procedures and accessible financial information in ensuring fiscal discipline.

The insignificant effect of accountability on expenditure control raises concerns about the enforcement of accountability mechanisms within the state's procurement framework. This finding suggests that while accountability provisions exist in the law, their implementation may be weak due to inadequate monitoring, lack of well-defined sanctions, or institutional capacity constraints.

5.2 Recommendations

Based on the findings, the following recommendations are made:

1. The government should enforce and expand the implementation of the Benue State Public Procurement Commission Law 2020 to ensure continued openness in procurement. Public access to procurement information should be enhanced through digital platforms that allow stakeholders to monitor contract awards, project execution, and budgetary allocations in real time.
2. The government should introduce stringent enforcement measures, including stronger audit systems, automated expenditure tracking, and well-defined sanctions for financial mismanagement. A performance-based evaluation system should be instituted where ministries are held responsible for their budgetary compliance.
3. The adoption of e-procurement systems should be prioritized to minimize human interference and ensure that procurement decisions are guided by merit and compliance with regulations. Ministries should be mandated to publish financial reports, including budget performance and expenditure breakdowns, at regular intervals.

5.3 Limitations and Suggestions for Further Research

This study was conducted within Benue State Ministries, limiting direct generalization to other states or federal ministries. Future research should consider comparative studies across different states to identify regional variations in procurement law implementation and expenditure control effectiveness. Additionally, studies could examine the effect of e-procurement systems on expenditure control and conduct long-term assessments of the impact of procurement laws on fiscal discipline in public administration.

5.4 Contribution to Knowledge

This study contributes to knowledge theoretically by providing empirical evidence on the relationship between public procurement commission law and expenditure control in Benue State Ministries, filling a critical gap in the literature that has often concentrated on the federal Public Procurement Act 2007. Practically, the findings provide policy guidelines for achieving value for money, transparency, fairness, and accountability in the procurement of goods, works, and services. The study is of policy relevance to legislators, contractors, procurement consultants, and policymakers, as it unravels success and failure stories of ministries in Benue State, thereby repositioning operational models for open, transparent procurement activities.

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