

**ETHICAL PRACTICES AND CONTRACT MANAGEMENT IN MINISTRY
OF FINANCE, BUDGET AND NATIONAL
PLANNING (NIGERIA)**

BY

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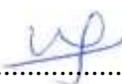
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DECLARATION

I **Anana Wisdom Gideon** confirm that the research report on Ethical practices and contract management in ministry of finance, budget and national planning, it's my work and all the sources that I have used or quoted have been indicated and acknowledged in the references.

Signature:  Date: 

APPROVAL

This research report has been under my close supervision and is ready for submission for examination with my approval as University Supervisor.

Supervisor : Assoc. Prof MABONGA ERIC

Signature : 

Date : 5th / 11 / 2021

DEDICATION

I dedicate this piece of work to my dad Mr. Asukwo Gideon A.nana for his utmost effort towards my academic life. I dedicate this report to him for his financial and moral support.

ACKNOWLEDGEMENT

I extend my special thanks to the almighty God for his wonderful blessing and guidance. Without God's intervention I would not have reached this far.

My grateful thanks to my supervisor Ass. Prof. Dr. Mabonga Eric professional advice and support he rendered to me throughout this research project.

Special thanks go to my respondents who spared their time to give me the data required to accomplish this study.

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TABLE OF CONTENTS

DECLARATION	i
APPROVAL	ii
DEDICATION	iii
ACKNOWLEDGEMENT	iv
TABLE OF CONTENTS.....	v
CHAPTER ONE	1
INTRODUCTION	1
1.0 Introduction.....	1
1.1 Background of the study	1
1.1.1 Historical perspective.....	1
1.1.2 Theoretical Perspective	3
1.1.3 Conceptual Perspective	3
1.1.4 Contextual Perspective.....	5
1.2 Statement of the Problem.....	6
1.3 Purpose of the Study	6
1.4 Specific Objectives	6
1.5 Research Questions	7
1.6 Research hypothesis.....	7
1.7 Scope of the study	7
1.7.1 Geographical Scope	7
1.7.2 Subject Scope.....	8
1.7.3 Time Scope	8
1.8 Significance of the study.....	8
1.9 Operational Definitions of key terms.....	8
CHAPTER TWO	10
LITERATURE REVIEW	10
2.0 Introduction.....	10
2.1 Theoretical Review	10
2.2 Conceptual Review	12
2.3 Review of related Literature	13
2.3.1 Effect of accountability on contract management.....	13

2.3.2 Effect of integrity on contract management.....	16
2.3.3 Effect of transparency on contract management.....	18
CHAPTER THREE	27
METHODOLOGY	27
3.0 Introduction.....	27
3.1 Research Design.....	27
3.2 Research Population.....	27
3.3 Sample Size.....	28
Source: Human resource Manual for Ministry of finance, 2018 and sample determination using Solven s formula.	29
3.4 Sampling Procedure	29
3.5 Sources of data.....	29
3.5.1 Primary and Secondary data	29
3.6 Research Instruments	30
3.6.1 Questionnaires.....	30
3.7 Validity and Reliability.....	30
3.7.2 Validity	30
3.7.2 Reliability.....	31
3.8 Data Gathering Procedures	32
3.9 Data Analysis.....	33
3.9 Ethical Considerations	33
CHAPTER FOUR.....	34
PRESENTATION, ANALYSIS AND INTERPRETATION OF DATA	34
4.0 Introduction.....	34
4.1 Demographic traits of respondents	35
4.1.1 Gender of respondents	35
4.3Age of respondents	36
CHAPTER FIVE	56
DISCUSSION, CONCLUSION AND RECOMMENDATION	56
5.0 Introduction.....	56
5.1. Discussion of results	56
5.4 Contribution to existing Knowledge.....	59

5.4 Areas for Further Research	60
5.5 Limitation of the Study	60
REFERENCES	61
Appendix i: Questionnaire	67

ABSTRACT

The study assessed the effect of ethical practices on contract management in ministry of finance, budget and national planning Nigeria. The study objectives were to determine the effect of accountability on contract management in ministry of finance , budget and national planning Nigeria, to determine the effect of integrity on contract management in ministry of finance , budget and national planning Nigeria and finally to establish the effect of transparency on contract management in ministry of finance , budget and national planning Nigeria. The study findings based on the data collected from 112 respondents who provided information quantitatively based on a descriptive research design. The study employed descriptive and inferential statistics to determine the effect between the variables of the study. The results show that accountability had a significant effect on contract management in ministry of finance, budget and national planning Nigeria (Sig value= 0.000). Integrity had a significant effect on contract management in ministry of finance, budget and national planning Nigeria (Sig value of 0.000). Thirdly there was a significant effect of transparency on contract management in ministry of finance, budget and national planning Nigeria. The researcher conclude that improved transparency is an avenue for the generation of effective contract management in the ministry, the study concludes that generating an improved focus transparency is necessary for enhancing the contract management. Secondly the study conclude that increased focus on transparency in the ministry can lead to generation of effectiveness in contract management thirdly the study The study conclude that the accountability is a key inducement for the attainment of effective contract management for the ministry of finance. The studies recommend that the procurement of consultancy services these issues are not as big as for example when the government need procure goods or infrastructure services where more subcontractors are involved. To solve problems connected to these issues the procuring authorities can always specify criteria connected to environmental issues in the contract specifications. The ministry need to have an open bidding and evaluation process through establishing capacity of contractors through careful evaluation, their capacity to manage the money extended to them and monitor the suppliers" service level. There is need for developing transparency to enhance contract management in the ministry of finance.

CHAPTER ONE

INTRODUCTION

1.0 Introduction

This study is about ethical practices on contract management in ministry of finance, budget and national planning Nigeria. The first chapter presents the background to the study, statement of the problem, research purpose, specific objectives, research questions, hypothesis ,study scope, significance of the study and operation definition of key terms.

1.1Background of the study

The study background was dimensioned into historical, theoretical, contextual and conceptual perspectives.

1.1.1 Historical perspective

The study is about Ethical Practices and Contract management in ministry of Finance, Budget and National Planning (Nigeria). Historically contract management is an overlooked form of management. Managers in the 19th century interacted frequently with employees, and some of those discussions and situations naturally relate to compensation. Some of these conversations will deal with contract management (Langat, 2013). Other times, businesses need to manage contract agreements with other businesses. Contract management involves a few key stages, there are the early stages or pre-award phase. This is all the work that takes place prior to a contract being given to someone, whether it be a business or an employee. The middle stage is when the process is awarded. This includes all the paperwork to make the agreement final. Third, there's the post-award stage. This is where a lot of contract management and maintenance comes in.

Ethics is grounded as a fundamental principle of global organization and individual's ways of life and behaviors that are exhibited by the people in the bid to execute the provided undertakings in the organizations determined by their behaviors (Hartman, 2011). Ethical practices across the globe are considered to be the key icons of behavior experiences undertaken by the people in the mode to operate. Countries in the developed world like Japan, USA, China and Europe who have embraced ethical practices for their effective living are at the verge of good performance management and issues of the procurement systems like contracts

management are appropriately handled and effectively managed for the stakes live and exist in the life of the people hence improving the contracts management. According to Roodhooft and Abbeele (2006), public bodies have always been big purchasers, dealing with huge budgets. De Boer and Telgen (1998) confirm that non-compliance problem affects not only the third world countries but also countries in the European Union. This position is further supported by Gelderman et al (2006) who contend that compliance in public procurement is still a major issue.

In Africa ethical practices are intended to generate the effectiveness in the management of the organizational undertaking. The status of the ethical practices in Africa tends to be reducing with high degree of unethical practices being exhibited especially in contracts management for the execution of procurements (Arrowsmith, 2010). The underlying issues presented is an explanation of why there is enormous interventions by the world bank, united nations among other national institutions in the bid to ensure compliance to the different national and international regulations especially compliance to the procurement norms and practices (Eyaa&Oluka, 2011). It is pivotal to note that public procurement is the key driver for socio-economic planning especially in developing countries.

Nigeria is amongst the countries with high population and the country's bid to deliver services in its capacity to handling the procurement processes hence ethics is fundamental in enabling them to attain effective contracts management for enhanced service delivery. There are rules that govern behavior of especially procurement staff in contracts management, different countries including Nigeria has adopted the measures for contracts management though the situation remain ineffective. Lazarides (2011) contend that compulsory compliance is the result of among other factors clarity or lack of vagueness of provisions. The status of compulsory legal establishments need be backed by social psychological establishments especially in the mind of the public officer required to comply. Ambiguities in the PPDA act may provide a chance for unethical acts including opaque tendering and discriminate supplier selection which may progress into poor compliance levels; the ambiguities generated from the procurement need realization justify the none compliance (Dada, 2012). The contracts management stakes in the procurement systems have also been comprised by the poor ethical developments among the people in the organizations.

1.1.2 Theoretical Perspective

The study employed two theories, the McNeils Relation Contract Theory and transaction cost theory. McNeils Relation Contract. This theory was developed by McNeils in 1985. It is based on the assumption that all contracts can fall along a relational range from discrete-mere transaction-to highly relational (Diasthesopoulos, 2010). Although no contract can be totally separate from relational elements, some contracts are highly relational than others. Highly relational contracts are those that are strongly based on a specific social and economic context and on an on-going relation usually of trust between the parties that influences the scope and content of the contract. Procurement contracts fall in the category of highly relational contracts. The theory posit that to manage such contracts effectively, a set of common rules and norms that define the content of relation and each party obligations need to be established (Diasthesopoulos, 2010).

The transaction cost theory was guided by the transaction cost theory advanced by Commons (1931). The idea that transactions form the basis of an economic thinking was introduced by the institutional economist. The theory states that the costs incurred in the transactions of the business that provide a profit or value are fundamental for the organization's performance. The study made use of the Transaction Cost Analysis (TCA) theory focusing on managing contracts (in terms of costs, quality and time) with the assumption that PEs try to manage effectively their procurement contracts because of ex ante and ex post uncertainties that may happen and affect the harmonious implementation or termination of the contract.

1.1.3 Conceptual Perspective

The independent variable of the study is ethical practices while the dependent variable is contracts management.

Ethics is a branch of philosophy dealing with values pertaining to human conduct, considering the rightness and wrongness of actions and the goodness or badness of the motives and ends of such actions. Ethics (also known as moral philosophy) is a branch of philosophy which seeks to address questions about morality; that is, about concepts such as good and bad, right and wrong, justice, and virtue. Ethical practices according to Laura (2002) is the measurement of business

behavior based on standards of right and wrong rather than relying entirely on principles of particular areas of business ,morals are one's personal guiding principles ,ethics are the ways that those morals are applied to decisions in business. In these study ethical practices is based on transparency, accountability and integrity of the employees in the organization setup.

Contract Management refers to the effective and efficient monitoring of contract activities to ensure that goods, services and/or works contracted by the organization are delivered in a timely manner, at the agreed cost and to the specified requirements, which shall be clearly established in the terms of reference or specifications at the pre-award stage of the procurement process. Contract management in this context is operationalized through relationship management, contract administration a contract monitoring according to Hansson &Longva (2014).Kakwezi (2012) defines contract management as those activities related to contract handling including invitation to and evaluation of bids; awarding and implementation of contracts; measurement, and payment calculation. This also entails monitoring contract associations, handling related issues, integrating essential contract modifications or changes. This is meant to ensure that all contract parties exceed or meet each other's expectations and interact with contractor to attain the objectives' of the contract. As Uher and Davenport (2009) note, it also involves practical monitoring, management and review of terms of contract established through the process of procurement, ensuring delivery is done appropriately. Contract management activities aim at ensuring that parties comply with the contractual terms and conditions, as well as documenting and accepting any necessary changes in the contract execution.

In this study, ethical practices was conceptualized through accountability, integrity and transparency of the procurement process that actually measures the ethical practices in the organization. The procurement staffs that are ethical exhibit these traits in their way of life and work towards ensuring effective work relations.

Contracts management that encamps activities that are intended to execute a contract to full completion. In this study I conceptualized contracts management through contract Administration, contract monitoring and contract evaluation.

1.1.4 Contextual Perspective

Managing contracts effectively is crucial because it ensures the realization of the purpose of the procurement and ensures that, all parties deliver their quota without any unnecessary confrontations which might become a snare on the life of the contract. The Public Procurement Act, of Nigeria provides guidelines for the award of contract by Public Procurement Entities. There seems to be general adherence and importance attached to procedures and processes for the award of contract by procurement entities. However, it appears that the aftermath of the contract award phase which begins with the contract management phase is more often than not given the same importance (Grandia, Steijn & Kuipers, 2017).

Despite the elaborations provided the contracts management intentions, the status of contract management in the form of time, cost rationalization, attainment of efficiency constraints presents the weak grounds for lack of existence of robust procurement operations for the contracts management in the form of contracts evaluation, contracts signing and general regulations of the contracting environment that is quite low (Ojo, Adeyemi and Fagbenle, 2016).

According to the Public Procurement Authority Bulletin, 2017), it is common knowledge that the contract management stage of the life of the procurement hardly ever receives the necessary attention and effort until something goes wrong. This however ought not to be as Contract Management is supposed to be the means by which procurement activities and processes are translated into actual results (Ganderton, 2012). The Nigerian government still continue to experience contract management hurdles despite the regulative and ethical strands available for the management of the contracts, these has presented a harmful stake of environment to the people. Contract management in the ministries of Nigeria continue to be low because the contracts performance are delayed the contracts are completed beyond the agreed period of time.

The ethical values seem to be presenting a difficult environment to contracts management given the high degree of corruption and fraud cases Nigeria (Udit, 2016). The need for ethical practices is hence important as many companies and organizations strive to make themselves live better. The status of the operations are based on the need for a direction focus on resources of the

organizations directed to investigations on whether the state of contracts management have any affiliation to the state of ethics in the country.

1.2 Statement of the Problem

Contract management in organizations constitutes a focal issue in the organization (Kilonzo, 2017). The contracts in organizations are done in the manner that can enhance value for Money, the contracts management undertaken in the ministries of Finance, budget and national planning Nigeria has registered contract management weaknesses in administration, relationship management and contracts monitoring MoFEP (2019). This is despite the set values for contracts management there is registered constraints in handling, supervising of contracts, closure and monitoring that has presented an overall challenge to the purchasing environment of the organization, has led to loss of money, shoddy procurements and entire procurement performance constraints. According to (Joseph, Warren, Sarah and Alex 2010) as a consequence of questionable behavior by procurement officers, Public bodies do not get value for money on procurements. Contract management challenges Nigeria like other African countries has frustrated service delivery since contracts execution and completion can't be realized (Russel, 2019). Despite the existence of the contracts challenges, the key cause for the contracts management constraints are not known though could be affiliated to ever decreasing values in terms of ethics that could have undermined the performance of the contracts (Ojo, Adeyemi and Fagbenle, 2019), if not address has a likelihood of harming the organizations. It is based on this that the study on Ethical practices and contract management in ministry of finance, budget and national.

1.3 Purpose of the Study

The purpose of the study was to assess the effect of ethical practices on contract management in ministry of finance, budget and national planning Nigeria

1.4 Specific Objectives

- i. To determine the effect of accountability on contract management in ministry of finance, budget and national planning Nigeria
- ii. To determine the effect of integrity on contract management in ministry of finance, budget and national planning Nigeria

- iii. To establish the effect of transparency on contract management in ministry of finance, budget and national planning Nigeria.

1.5 Research Questions

- i. What is the effect of accountability on contract management in ministry of finance, budget and national planning Nigeria?
- ii. What is the effect of integrity on contract management in ministry of finance, budget and national planning Nigeria?
- iii. What is the effect of Transparency on contract management in ministry of finance, budget and national planning Nigeria?

1.6 Research hypothesis

H₀₁ There is no significant effect of accountability on contract management in ministry of finance, budget and national planning Nigeria.

H₀₂ There is no significant effect of integrity on contract management in ministry of finance, budget and national planning Nigeria.

H₀₃ There is no significant effect of transparency on contract management in ministry of finance, budget and national planning Nigeria

1.7 Scope of the study

The study focused on ethical practices as the independent variable and contract management as the dependent variable.

1.7.1 Geographical Scope

The study was conducted in ministry of finance, budget and national planning located in Nigeria. The focus of the study and basis is on the ministry is due to the given state of the resources management and contracts handled by the ministry and the high performance constraints in the ministry regarding the contracts.

1.7.2 Subject Scope

The study explored the effect of ethical practices of integrity, transparency and accountability contract management in ministry of finance, budget and national planning Nigeria.

1.7.3 Time Scope

The study was anchored on a period of 1 year research was done up to 2021 from 2020.

1.8 Significance of the study

The government would use the information to foster ways in which professionalism, ethical values and procurement competences in procurement can be emphasized and implemented in all its Disposing Entities especially in contracts management.

Investigators, auditors and supervisors of public expenditure like Public Accounts Committees, donors and money lenders to the government and non-government organizations that would need the information to ascertain public expenditure in relation to procurement and disposal of public assets.

To the procuring entities which include ministry of finances, the outcome of the study may provide a deeper understanding of the link between contract management and achieving value for money in contracting and support formulation of relevant reforms.

To the academicians, such as students, the findings of the study may provide a useful material for further argumentation and updating existing concepts on the relationship between contract management and achieving value for money in contracting through ethical practices.

To the organizations, the study findings would be a useful tool in evaluating the performance of procurement contracts and a guide to policy makers in designing oversight policies aimed at achieving value for money in contracting.

1.9 Operational Definitions of key terms

Ethical practices according to Laura (2002) is the measurement of business behavior based on standards of right and wrong rather than relying entirely on principles of particular areas of business ,morals are one's personal guiding principles ,ethics are the ways that those morals are

applied to decisions in business. In these study ethical practices is based on ethical leadership, transparency and accountability of the employees in the organization setup

Transparency in the context of ethical procurement practice refers to the ability of stakeholders to know and understand the actual means and processes by which contracts are defined, awarded and managed.

Accountability is key ethical procurement practice. Accountability in public procurement essentially means to be responsible for our actions and decisions, and having the obligation to report and/or answer to a designated oversight entity (and the public) on the consequences of those actions and decisions.

Integrity in the context of public procurement implies that procurement procedures are transparent and promote fair and equal treatment for bidders. Public resources linked to public procurement are used in accordance with intended purposes

Contract Management: refers to the effective and efficient monitoring of contract activities to ensure that goods, services and/or works contracted by the organization are delivered in a timely manner, at the agreed cost and to the specified requirements.

Contract administration is the process for managing the contract and relationship between buyer and seller, reviewing and documenting how a seller is performing or has performed to establish required corrective actions.

Contract monitoring is a regular process of evaluating agency performance based on measurable service deliverables and verifying agency compliance with the terms and conditions in the contract with the county.

Contract evaluation, this refers to the determination of the financial and economic worthiness of the value of the contract in determining its capacity to attainment of the value for money.

CHAPTER TWO

LITERATURE REVIEW

2.0 Introduction

This chapter covered the review of related theories and literature in reference to stated objectives of the study; it also presented the theoretical review, conceptual framework, related literature, and related studies.

2.1 Theoretical Review

The study employed the McNeils Relation Contract Theory. This theory was developed by Iain McNeils in the U.S.A. It is based on the assumption that all contracts can fall along a relational range from discrete-mere transaction-to highly relational (Diasthesopoulos, 2010). Although no contract can be totally separate from relational elements, some contracts are highly relational than others. Highly relational contracts are those that are strongly based on a specific social and economic context and on an on-going relation usually of trust between the parties that influences the scope and content of the contract.

Relational contract theory is characterized by a view of contracts as relations rather than as discrete transactions (Macneil, 2003) traditional “classical” or "neo-classical contract" theory treats contracts as being). Thus, even a simple transaction can properly be understood as involving a wider social and economic context. For instance, if A, purchases a packet of cigarettes from a shop he has never been into before and will never enter again, that seems quite discrete. However, A will almost certainly have a loyalty to a particular brand of cigarettes and expectations about quality about which he would be prepared to complain to the manufacturer, although he has no contractual privity with the manufacturer. There is also an understanding that A will pay for the cigarettes, not simply run off with them, and that if he tenders a £10 note in exchange for the cigarettes which are priced at £6, the paper money will be acceptable and change of £4 will be given. None of this is explicitly stated between the parties, whose conversation is likely limited to “20 Marlboro, please” on A’s part and “That’ll be £6, please” on the part of the retailer. Thus, even the simplest transaction has a good deal that is unstated and dependent on a wider web of social and economic relations.

Other characteristics of relational contract theory are that “contract” is understood to cover economic exchange in general, not just contracts that would be recognized as legally enforceable agreements by courts in any given jurisdiction, that relations are mostly held together by their own internal values and wider social/economic factors, and, at least in relational theory in the Macneilmould, that exchange relations are governed by a number of norms. This last is not to say that relational contract theory is normative in nature, setting out what ought to be the case properly, but rather that there are actual observable normal characteristics or factors at play in relations. Macneil’s essential contract theory offers some 14 norms (Austen-Baker, 2009). The theory contend that ethical practices of integrity, accountability and transparency is necessary in developing the contract management efficiency

Procurement contracts fall in the category of highly relational contracts. The theory posit that to manage such contracts effectively, a set of common rules and norms that define the content of relation and each party obligations need to be established (Diasthesopoulos, 2010). The theory contends that contract management can be attained through effective operation of the contract system.

Transaction cost theory

The study was also guided by the transaction cost theory advanced by Commons (1931). The idea that transactions form the basis of an economic thinking was introduced by the institutional economist. The theory states that the costs incurred in the transactions of the business that provide a profit or value are fundamental for the organization’s performance. The study made use of the Transaction Cost Analysis (TCA) theory focusing on managing contracts (in terms of costs, quality and time) with the assumption that PEs try to manage effectively their procurement contracts because of ex ante and ex post uncertainties that may happen and affect the harmonious implementation or termination of the contract (Rindfleisch, 1997). Also on the other side, it is due to the assumption that there is ex ante and ex post opportunism in peoples’ mind that once given the opportunity those concerned with contracts implementation or management was not do what was agreed or expected. Bartle (2002) argues that certain concepts are central in the application of transaction cost theory in Government Procurement. These include bounded rationality of decision-makers, opportunistic behavior among decision-makers and contractors, uncertainties which affect transactions and information asymmetry whereby information may not

be distributed. Hence, effective monitoring and administration of the contract is very important in order to ensure that parties protect themselves from uncertainties, irrational decisions and opportunistic behaviors so that, at the end, there is successful contract management that guarantees the achievement of value for money by the respective Procuring entity. The study contends that the ethical practices are fundamental for contract management effectiveness and the prevalence of the ethical practices will enable contract management. The theory does not provide adequate understanding of the state of contract administration, contract monitoring and contract evaluations in ethical practices.

2.2 Conceptual Review

The framework illustrates the relationship between ethical practices and contract management.

Conceptual Framework

Independent Variable

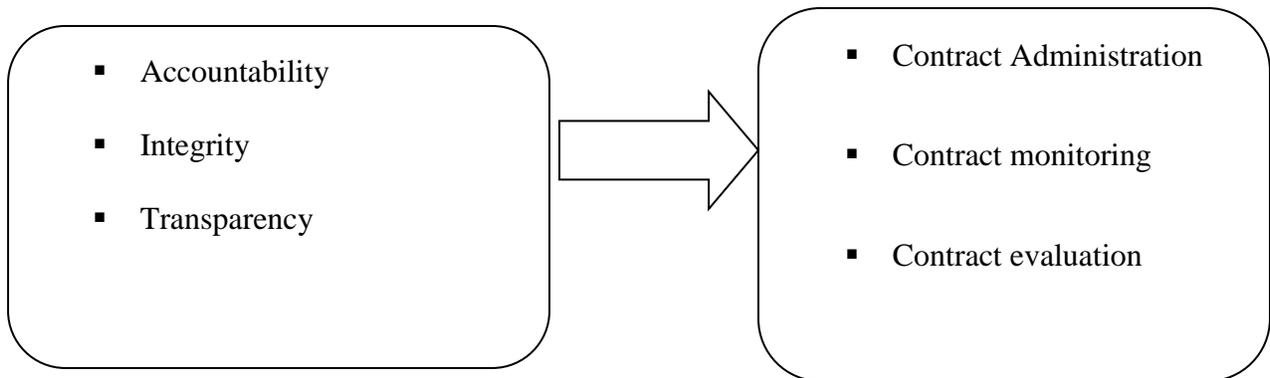
Ethical Practices

- Accountability
- Integrity
- Transparency

Dependent variable

Contract Management

- Contract Administration
- Contract monitoring
- Contract evaluation



Source: Researcher 2021, Derived from Literature review

The study shows the linkage ethical practices and contract management. The ethical practices are measured through accountability, integrity and transparency while the presence of contracts management is relationship management, contract monitoring and contract administration. The study revealed that contracts management can be positively affected by positive ethical practices hence stimulating the contracts management in the organization.

2.3 Review of related Literature

2.3.1 Effect of accountability on contract management

Romzek and Johnston (2002) investigated effective contract implementation and management through accountability. Their qualitative findings of the study revealed that successful contracting required an extraordinary amount of advance planning, negotiation, and on-going collaboration among contracting partners. Kiage (2013) studied factors affecting procurement performance. The study revealed that accountability entails planning, organizing, control and directing payments. Lack of proper controls in management of contracts with users left alone to manage and monitor own projects without involvement of procurement function led to failure of the projects

Hamilton (2006) studied contract staff management system in the construction revealing that training contract staff management to improve their skill, expose them to current strategies and technologies, compete favorably with other companies, improve performance, productivity and profitability significantly improved performance. In their study effective contract implementation and management already mentioned above, Romzek and Johnston (2012) established that contract implementation and management effectiveness could be enhanced by competition and careful evaluation of contractors' staff. Huang (2011) carried out a study, entitled an analysis of the selection of project contractor in the construction management process through accountability. The findings of study revealed that a competent contractor was one of the indispensable conditions of a proper process and completion of a construction project. However, competence could be established by evaluating of contractor financial management capacity

In a study by Estache&Iimi (2012) they examine the trade-offs between price and quality that procurers face. They specifically look at the infrastructure sector. According to Estache and Iimi (2012) there remains a strong view among public procurers that quality should not be compromised, the reason is that if they would contract with an incompetent contractor it would turn out very costly. On the other hand, too much and hard quality standards in contracts may narrow the market and business opportunities. Also, with each quality aspect, the selection process for the procurers gets more complicated.

Estache and Iimi (2012) found that by lowering some of the quality criteria the costs of public procurement could be lowered, especially for costly projects such as infrastructure. They also found that the procurer would very seldom compromise the quality of projects even though they knew that the competition would be improved if they did.

According to a study by Israelsson, Gustafsson and Rydberg (2013) the aim with public procurement is to ensure that tax money are used in the best possible way. The public procurement in Sweden should also contribute to competitive markets. Since the regulations for procurement is complex and hard to interpret the governmental aims stated above might be hard to fulfill. (Israelsson, Gustafsson and Rydberg, 2013).The purpose with LOU (Letter Of Understanding) is that the governmental authorities in charge of procurement should be able to use the public funds effectively by letting the private sector delivery goods and services, and also by ensuring competitive markets. One of the main aims of LOU (Letterof Understanding) is to make sure that all suppliers in a specific market compete on equal terms (Israelsson, Gustafsson and Rydberg, 2013).

The study by Wanjiru (2012) revealed that strategic approaches in procurement activities increased quality of specifications that bore the ability to satisfy stated needs. On the other hand, Obanda (2010) in a qualitative study, fighting corruption in tactical procurement with staff of municipalities in Uganda as units of analysis established that, it paid off to consider possible instrumental approaches among which are effective implementation of the tactical procurement procedures.

Langat (2013) found that procurement performance involves the manner in which procurement function is able to reach the objectives and goals with minimum costs. The study examined procurement performance in terms of efficiency, competitiveness of services procured, quality of goods procured, and reduction of conflict of interests within the procurement activities.

Masaba (2010) found that procurement performance can be measured using two metrics; effectiveness and efficiency. Effectiveness in procurement performance involves achievement of procurement values such as transparency, accountability and value for money. The efficiency

aspects of procurement involve aspects such as adequate consideration of the user needs, efficiency in utilization of public resources and risk management. On the other hand, the study by Kamocho (2014) used metrics such as costs management, inventory levels, and time taken to complete procurement process, delivery of best-value contracted goods and service, stronger vendor-buyer relationship, and assured supply to measure the effectiveness of procurement contract management.

Governments need to find an adequate balance between the objectives of ensuring transparency; it also requires that the selection and award processes are based on known criteria. This means that the criteria for assessing the suitability of bidders and for assessing the tenders in order to award a contract must form part of the minimum information contained in the letter of invitation or contract notice. It also means that, where the award was made to the most economically advantageous tender, all criteria the contracting authority is intending to apply must be stipulated, where possible, in descending order of importance providing equal opportunities for bidders, and other concerns, in particular efficiency, (Han, Wilson & Dant,2010).

Accurate records are a pre-condition for accountability and control, these are written records of the different stages of the procedure are essential to maintain transparency, provide an audit trail of procurement decisions for controls, serve as the official record in cases of administrative or judicial challenge and provide an opportunity for citizens to monitor the use of public funds. Agencies need procedures in place to ensure that procurement decisions are well documented; justifiable and substantiated in accordance with relevant laws and policies in order to promote accountability, (Dant, 2010).

Robert, (2019) further indicated that accountability in organization is aimed at providing open is intended to produce accurate and reliable information pertaining project progress and implementation of ethical practices which can be used in strengthening information decision making. He further notes that organizational performance can be measured using return on assets and equity. Measurement of organization performance needs to be integrated with general Performance management system and viewed as the progression of maximizing the efficiency and value of measures.

According to Sollish and Semanik,(2019), Procurement ethics Consist of actions done by organization with the purpose of ensuring embracement of effective management and procurement of input materials in supply chain. Procurement plays a significant role in helping firms achieve their supply chain objectives and prepare for future uncertainties.

Aleman and Guererro (2019) researched on accountability and smes in global supply chains in Switzerland. Their Main objective was to examine which smes employed procurementpractices. Through their research, they concluded that most procurement practices center around delivering fair prices. They also found out that most smes in the second tier were excluded from benefits of Good procurement practices. From the research, there was no Solid evidence that lead firms have developed procurement practices with the principal aim of supporting SME development. The research showed that there was still a gap in the literature on systematic.

2.3.2 Effect of integrity on contract management

Integrity in the context of public procurement implies that procurement procedures are transparent and promote fair and equal treatment for bidders. Public resources linked to public procurement are used in accordance with intended purposes. UNCITRAL rules on request for proposals also provide for use of the kind of two-envelope procedure found also in the principal method for procurement of services in the selection procedure with simultaneous negotiations (Article 43 of the Model Law), (Robert, 2008).

Many such practices involve various forms of collusion between government and bidders, notably in awarding contracts on the basis of bribes; to firms in which one has a personal interest; to firms in which one's friends, family or business acquaintances have an interest; and to political supporters (e g. to firms who have provided financial support; or to regions which have voted for a particular political party). Such corruption can occur in the execution as well as award of contracts e.g. officials can collude with bidders to allow them to claim extra payments for non-existent work, (Parsons, 2011).

Ethical procurement best practices starts with the employees in procurement following an ethical code which dictates their behavior and actions while conducting business. Walker, &Sidwell, (2016), posts that ethical procurement practices should be extended to all stakeholders in the

procurement cycle. Ethical procurement should also include an understanding of suppliers' operations and the procurement professional should offer guidance and support when improvement is necessary or appropriate.

Kakwezi and Nyeko (2010) advocated that to ensure purchasing performance quality of procured goods and services as well as timely delivery should not be ignored as they are directly linked to terms and conditions of the project contracts through ethical leadership. To stress the importance of project contract management, the international survey conducted by Aberdeen group among 36 companies in the world found that ineffective control and management of supply contracts costs business \$ 153 billion per year.

Wanyama, (2013) conducted a research on public procurement ethics in the Less Developed Countries (LDCs) through the Norwegian Agency for Development Co-operation (NORAD) platform. The research established that the public procurement unethical behaviors manifest in terms of direct conflict of interests. In this sense, the research established that the causes of unethical issues in public procurement. Hunja, (2011) carried out seven studies using experimental and naturalistic studies in the United States of America (USA) on the factors that affect ethical standards in the public sector. The studies revealed that upper-class individuals behave more unethically than lower-class individuals (Jeppesen, (010). In this sense, the unethical attitudes of the upper class breeds unethical behavior in the public sector procurement

Ndolo and Njagi (2014) observed that the more ethical the practices organizations are, the better the effectiveness of the procurement process. Transparency, fair treatment in bidding and award of tenders; accountability and responsible purchasing and supply have a positive implication on procurement processes in any organization and could thus result into increased performance and delivery. Mbae (2014) observed that unethical practices among procurement officers in public procurement negatively affected procurement processes in Machakos County hence the overall procurement performance was affected. Other studies by Colin, Robert, Mark and Jonas (2014) indicate that donors are becoming more demanding on performance and impact, and less tolerable of expensive duplication of effort, which fosters competition between the humanitarian relief organizations as they endeavor to solicit the funding. Also, studies also indicate that ethics helps increase transparency and accountability in disaster response.

Russell (2015) argue that, instituting a code of conduct could be based on efficiency, with codes being a binding ideal for a profession, in the interest of the public, consistent with rational self-interest and an effective tool towards self-regulation. Effective communication of accepted behavior and codes of conduct is capable of detecting and preventing indicators of procurement fraud like; excessive supplier hospitality to selected staff, new suppliers continually facing entry obstacles, budget holders pressuring buyers to place work with named suppliers, buyers' lifestyles changing dramatically, pricing schedules being completed in pencil, suppliers and contractors being very familiar with senior staff and specifications favoring a particular supplier.

Aleman and Guererro (2020) provides evidence that high rebates at the awarding stage may imply a failure in the fulfillment of the contracts terms (in terms of completion time, cost budget, or work quality) if bids screening is not effective in ensuring binding commitments for contractors; Bucciolet *al.* (2013), for small size projects, find that cost overruns are lower under the average bid format but only when the entry is restricted. Decarolis (2011) find that delays are affected by the auction format - e.g. longer delays are related to average bid format -41 and by the type of contracting authority, with longer delays connected to municipalities. Delays in public works seem to be also affected by exogenous features, such as the 'efficiency' of the judicial system (i.e. the average length of civil trials).

Barrett and Lucas (2020) researched the impact of accountability on performance of Rwandan governmental construction project. Their main intention of the study was to examine the influence of practices of procurement on the performance of public procurement management in Rwanda. They found out that procurement devising strengthens the performance of the construction of Bugesera District office. They indicated that through procurement planning and practices a positive performance in the construction firms is achieved.

2.3.3 Effect of transparency on contract management

According to Nyabokeetal. (2013) transparency has a significant impact on contract management. Additionally, the research findings showed that policy regulatory framework maximizes the level of service provision within the organization. Therefore regulatory framework leads to improvement in organizational performance.

According to Kinuthia&Rotich (2015) argued that procurement policy plays a very important role in bringing forth improved entrepreneurial skills. In addition to compliance with procurement regulatory framework, other factors that improve organizational entrepreneurship development that include supporting transparency, professionalism and procurement procedures. The research further established that compliance with procurement regulatory policy framework enhance organizational performance by bringing forth transparency and professionalism within the procurement process. However, a research by Kasisi et al. (2014) revealed that government regulations have a negative impact on procurement performance. The research further showed that compliance with government procurement regulation was accompanied with a high level of bureaucracy which led to adversely affected procurement performance and the overall organizational performance. Nevertheless, the regulatory framework plays a very important in enhancing organizational performance as shown in a research conducted by Owuoth and Mwangangi (2015) whose research showed that a comprehensive policy regulatory framework promotes transparency enhancing organizational performance.

According to Oluka and Basheka (2014) argued that successful and efficient contract management practices are those that meet the needs of the company's stakeholders, achieve optimum conditions and value in regard to the allocation of scarce tax payers resources (best value for money), ensure rational and efficient use of funds available, stimulate valuable competition and manage the risk and potential liabilities to the buyer thus improving service delivery. Thus enforcement of existing regulatory measures must be implemented to avoid pitfalls of inefficient contract management process and eventual poor service delivery.

Alban Mchopa (2015) asserts that the management of time is effectively done through the use of contract schedule that indicates activities and their completion date through procurement transparency. The schedule allows the organization to identify any slippage or failure to timely completion. The schedule should be developed basing on reasonable understanding of what is involved and how long it will realistically take. Therefore, in order to achieve value for money the contracts should be properly formulated and during contract implementation the focus of the procurement entity should be on efficient/ effective monitoring and management costs, time, quality and risks which have an impact on the achievement of value for money,

Nwachukwu (2008), argued that the performance of any agriculture development project (be it public or private) depends on the strategy for success adopted by the organization responsible for its implementation and execution. The strategies for success in any agricultural project are implemented in the management of the Project Time, Cost, Quality and Material management using project life cycle concept. It has been argued that performance of every project depends on the strategy employed by a company at the implementation and execution stage. However, it has not been brought out clearly which strategies should be employed in projects such as those of real estate and the contribution to management or performance of such projects, and therefore this called for a study that seeks to establish the relationship between procurement execution and management practices in Uganda.

Ramadhani (2012) argued that, the problem of poor project performance is the dominance of the low-bid system of procurement. He further argues that this system gives less attention to the quality and performance of the winning contractor. The above author stressed that poor performance of projects is realized through poor systems of procurement. However, in reality project management practices interact to have good performance. Further, not only do poor procurement systems lead to poor project performance but also other factors such as the economy and political instability in the country play a role.

Stone (2002) further argued that rapid change, tighter budgets, downsizing and restructuring, and pressures for greater employee transparency are placing greater emphasis on performance management by translating the organization's objectives and strategies into individual job objectives and performance standards. It looks like he has dwelt more on human resource aspects of measuring the performance of the organization and not looking at the completion of a certain project within time, cost and quality expectations of the customers. This called for a study that seeks to establish the relationship between project procurement practices and management of procurement in Uganda. As well, Nysten-Haarala, Lee and Lehto (2010) sought to establish the effective incorporation of flexibility in contracting process. They found out that flexibility is important in contract management; thus improved operational performance.

Raymond (2008) also linked lack of a high degree of professionalism in public procurement to corruption, which ultimately impedes compliance. The procurement officers must be trained and aware about all regulations in relation to procurement and related procedures (Molden and Hui,

2011). Rossi, (2010) asserts that ethical code is not only a deterrent of incorrect behavior but also an enabler for all members of the organization to safeguard the ethical legacy of the firm. In Uganda, the PPDA Audit Report (2008) revealed that lack of professionalism was high amongst public procurement officers. This position is further confirmed by Basheka and Mugabira (2008) who state that the level of professionalism in public procurement in Uganda is low or non-existent.

Wanyonyi and Muturi (2015), established from the results of the study that competency of staff/employees affects positively the performance of procurement functions in the public technical training institutions in Kisumu county, Kenya. A survey of selected districts in Uganda revealed that there is still a loophole with attaining higher levels of Professionalism, where the indicators used to gauge this are still lacking and skills required for full attainment are not well developed among stakeholders (Kalinzi, 2014).

Consequently, De Boer and Telgen (1998) also attributed non-compliance in public procurement to lack of purchasing professionalism in the public sector. They argue that another cause of non-compliance is lack of proper staff training. The requirements to educate professionals and equip them with new and higher-level skills have consequently become urgent (Sauber et al, 2008). A skill is the ability either to perform some specific behavioral task or the ability to perform some specific cognitive process that is related to some particular task.

From the analysis of Ayitey (2012), only 2% of respondent held qualifications in procurement. Though most of these procurement practitioners had been given short training (1-3 days), this had little impact on the procurement activities in the region. The training periods were too short and highly theoretical. It is important to have institutionalized, sustained procurement training program, so that staff receive training upon induction as well as, periodically, throughout their careers, with updating of skills and increased professionalism being the purpose of such on-going Training, need for strengthening staff skills and expertise to be identified, as well as areas of the procurement system that need strengthening to be identified, and bolstered; verification of personnel who meet the qualification requirements and recognition to staff on their expertise and achievements.

Schooner, (2010) assert that the contribution of transparency in facilitating an efficient and effective service delivery in public sector organizations is generally undisputed in both developed and developing countries. Its contribution can be at both central and local government levels of public sector management.

Wilson, Iravo, Tirimba and Ombui(2015) comprehensive procurement policy regulatory framework governs all stages of the procurement process including issues related to transparency, ethics and all methods within the procurement process. The research further showed that good policy regulatory framework within the procurement process brings forth improvement in organizational performance by bringing forth transparency, openness, impartiality, integrity and fair competition. Organizations have high chances of delivering superior levels of performance when they operate in environments of openness, impartiality and fair competition. Therefore, comprehensive procurement regulatory policy frameworks bring forth enhanced organizational performance.

Makabira and Waiganjo(2018) researched the significance of procurement transparency on the achievement of corporate firms in Kenya. Their goal was to ratify the importance of planning in procurement, controls and procurement practices on the performance of KNPS. The findings were that Kenya National Police employed procurement practices in its operations and that the organization has benefited from employing procurement control practices. The organization gained from incorporating controls practices in Various waysLike the prevention of unnecessary stocking of items, proper use of funds, enhanced provision of services, quality materials, and improved allocation of resources.

Karanja and Kiarie (2019) conducted research on Guaranty Trust Bank to indicate the impact of procurement transparency on organizational performance in private scope. Their purpose was to demonstrate the effect of procurement practices on an organization performance in the private scope in Kenya. The study concluded that procurement practices had a great influence on the performance of the organizations in private sector and help in saving money that would have been lost. Hence it is not a waste of time for the private sector. The study also noted that procurement planning was a Major contributor to organizational performance.

Mokogi, Mairura, and Ombui(2019) surveyed the state-owned businesses in Nairobi to demonstrate the impact of transparency on performance. Their main objective was to ascertain the significance of procurement practices on the government-owned enterprises performance in Nairobi. They concluded that various enterprises employed procurement practices. The study confirmed that procurement practices are very significant in enhancing the performance of Profitable enterprises in Nairobi County. Therefore those practices enhanced the performance of these enterprises. The study showed that there was a substantial liaison between procurement practices and the overall performance in the organizations.

2.4 Related Literature

Baraka, Alban, Shadrack and Mashene (2019) set to investigated the impact of ethical practices on contracting. The results reveal that compliance to ethical practices has emerged as one of the critical issues in government and nongovernmental organizations over the past decades, particularly in public financed procurement projects. This empirical study was conducted to analyses the relationship between and influence of ethical public procurement practices and organization performance. The study adopted descriptive research design while simple random and purposive sampling techniques were used to sample 44 respondents in Moshi District Council. Questionnaire, documentary review and key informants interview guide were the tools of data collection for quantitative and qualitative data respectively. Qualitative data were analyzed using content analysis technique whereby data were transcribed, categorized, coded and thereafter grouped into themes. The analysis of quantitative data involved the use of chi square, correlation and ordinal logistic regression in order to determine the influence of ethical procurement practices on organization performance. The study findings revealed that to a greater extent Moshi District Council adopted ethical procurement practices of transparency, accountability, fairness as well as procurement professional practices which were significantly related and associated with organization performance ($p < 0.05$). The adopted ethical procurement practices also had significant and positive influence on organization performance ($p < 0.05$). Therefore, adoption of ethical public procurement practices either jointly or singlehandedly improved organization performance by ensuring timely and quality delivery as well as achieve cost efficiency in procurement. Despite effective adoption of ethical practices,

the study recommended on the need to strengthen internal and external legal framework, enhance ethical training, hiring technically, qualified and professional procurement staffs.

Ndolo and Njagi (2014) in a study on the role of ethics in procurement process effectiveness in Kenyan water sector established that a code of ethics is very necessary as a remedy to the malpractices in the procurement process. The study recommended that the procurement personnel should be trained in ethics to provide them with the much needed knowledge and also improve efficiency in procurement. Makalieta (2018) studied ethics and procurement in Humanitarian organizations in Kenya and they explain that ethical behavior in procurement performance is of great concern today due to stakeholder pressure. Organizations are therefore adopting ethics in procurement because they have realized it can lead to better performance. The study established that ethics involves honesty, integrity, fairness, trust and respect.

A study by Sandra and Nadine (2016) on supplier selection criteria established that considering ethics in supplier selection ensures effective, social and responsible procurement. The ethical issues to consider in supplier selection include regard for community, environment, workers' rights and work place safety. Byoung-Chung and Nam (2016) established that ethical standards for supplier selection and ethical decision making are key in improving procurement performance. According to Wright (2015), firms are now expected to take responsibility for any unethical behaviors exhibited by their suppliers. Sourcing ethics for organizations with a focus on improving labour standards of their suppliers when sourcing has become important, relevant and more common. Rasmus (2015) explains that it is critical to reduce the risk of selecting unethical suppliers and poor quality products which can ruin the firm's reputation. Sourcing ethics aims to assess and improve social and environmental conditions within suppliers and an evaluation of what procurement processes can be employed so as to avoid doing business with unethical supplier organizations.

In procurement management, government, employees and representatives must always be guided by ethical standards and probity in all aspects of the procurement process. The procurement code of ethics should identify professional conduct standards for all government workers. In the procurement process, the areas that should be covered by the code of ethics include confidentiality, conflicts of interest, gifts/hospitality, process integrity, accountability, and communication and information management. Ethical standards have become a significant

influence on a firm's competitiveness and therefore adhering to ethical policies and codes of conduct is considered as an effective method of improving procurement performance. Procurement ethical codes help procuring entities to ensure its employees comply with procurement law and satisfy stakeholder needs (Kilonzo, 2017).

Kirui (2017) set up that arrangements and directions set by the bank affected individual execution. Despite the fact that they were controlled by the Banking Act of Kenya, the administration shareholding meddled with the strategies and directions and therefore they were not successful in improving worker execution and now and then at odds with the goals of the bank. From the discoveries of the examination, additionally research can be directed to explore how transformational initiative impacts singular representative execution to help illuminate the particular individual execution which can be connected to hierarchical execution. Additionally research can likewise be completed in the whole saving money segment and near investigation of private and state claimed banks execution in connection to transformative initiative which would upgrade the speculation of the discoveries

Zaman (2019) aimed to study the impact of profession and ethics on the firm and all its business. He reported that professional ethics includes Global Sourcing Principles, Partnership with Suppliers, Social Audit and Verification, Continual Improvements and Sanctions. He found that Supplier ethics management (SEM) enhances the relationships with suppliers and customers, inventory control, demand forecasts and control of every link in the chain. He defined SEM as a relatively new business practice to enhance supply chain management through strategies, programs and metrics by aligning supplier business conduct with purchaser standards in compliance, ethics and corporate responsibility. Therefore, supply chain risks can be reduced. He suggested the rules that must be followed as making ethics and compliance a factor in supplier selection; developing and maintaining important suppliers' profiles; assigning ethics and compliance responsible staff to major supply relationships; assessing regularly supplier ethics; analyzing supplier ethics data regularly; and targeting and classifying suppliers by importance and ethics risk.

Levin (2018) studied the ethics problem in the supply chain in order to build an ethical supply chain and identified that most Global companies has no enough infrastructure to quickly contact the members of their supply chain, and communicate with their suppliers on critical issues of

ethics and compliance. He reported that many global companies have already initiated the collaboration with the remaining companies to develop technology -powered “Supplier Ethics Management (SEM) platforms. He suggested using a Web-based SEM platform as the fastest and easiest way to collect and maintain contact information among company suppliers, and communicate mission-critical ethics and compliance information.

2.5 Research Gaps

Documented studies in this area include "Assessment of Ethical Practices in Public Procurement the case study Woldia city Administration" Tilahun Marye (2015), "Ethical Procurement Practice and Performance of Public Procuring Entities Moshi District council Tanzania" Baraka Israel (2019)

This study assessed the effect of ethical practices on contract management. The literature review was based on establishing the effect of accountability on contract management; determine the effect of integrity on contract management and establish the effect of transparency on contract management in ministry of finance, budget and national planning Nigeria. The literature review on empirical studies and objective review show that there are not many studies conducted Nigeria on ethical practices and contract management as many are focused outside Nigeria presenting a contextual gap while many studies do not provide a review based on the parameters of integrity, accountability and transparency presenting a theoretical gap by conducting a study on these parameters and how they affect contract management to fill the conceptual gaps and finally a time gap identified by a need for a comprehensive study to be conducted in the current environment hence filling a time gap. The study also intend to conduct a current study Nigeria to fill the time gap as much literature review has a time lag as literature reviewed is before 2019. The different researches were conducted entirely in the employment of approaches different from the ones used here, as this study employs a purely quantitative approach based on purely a descriptive research design.

CHAPTER THREE

METHODOLOGY

3.0 Introduction

This chapter discussed the research methodology used in this study and provides a general framework for this research. The chapter presents details of the research design, target population, sample and sampling procedures, description of research instruments, validity and reliability of instruments, data collection procedures, data analysis techniques and ethical considerations while conducting the study.

3.1 Research Design

This study adopted a descriptive survey research design. A descriptive research design is defined as a process of collecting data in order to test hypotheses or to answer questions concerning the current state of the subjects in the study. In a descriptive research, the study variables, that is independent and dependent variables are measured at the same point in time and this enabled description as well as comparison of various factors associated with the study. Bhattacharjee (2012) asserts that descriptive survey enhance measurement of a wide variety of unobservable data such as participants' preferences, traits and attitudes; are ideal for collecting data from large populations that are not easy to directly observe and, they use questionnaires which are usually preferred by respondents, due to their unobstructive nature and the ability to be filled at one's convenience. This further helped the researcher to ensure that people's views and opinions are sought and described accordingly to establish how ethical practices affect contract management. The quantitative research employed numerical indicators to ascertain the relative size of a particular phenomenon and involves counting and measuring events as well as performing the statistical analysis of a body of numerical data.

3.2 Research Population

The target population for this study was procurements staff and the operation staff in ministry of finance, budget and national planning¹⁸⁰ is the research population. The study population will include directors, procurement staff and operations staff of the ministry. The employees are chosen because, they are deemed fit for the provision of data from the field given that they are

working in the organization. The study population according to ministry of finance, budget and national planning Human resource official data for 2018 is 180 employees.

3.3 Sample Size

The Solven's formula was used to determine minimum sample size

$$n = \frac{N}{1+Na^2}$$

Where, N= Total Population

n=sample size

a= correlation coefficient (0.05)

$$\frac{n = 180}{1+180(0.05)^2}$$

$$\frac{n = 180}{1.45}$$
$$n = 124$$

Therefore a sample of 124 respondents was selected to participate in the study.

Category	Population	Sample
Directors (Procurement) and 7 User departments	08	06
Procurement	12	09
Operations	160	109
Total	180	124

Source: **Human resource Manual for Ministry of finance, 2018 and sample determination using Solven s formula.**

3.4 Sampling Procedure

The researcher employed purposive sampling and random sampling, purposive sampling is where respondents are selected according to researcher's judgment, random sampling also known as probability offers all units in the population equal chances of inclusion in the sample and ensures the law of statistical regularity which states that if on average, the sample chosen is random, it will have the same composition, and characteristics as the universe population (Kothari, 2004). Random Sampling was used to select the operations staff, Random Sampling was used to select procurement staff on the other hand Purposive was used to select the Directors.

3.5 Sources of data

The researcher collected data using primary and secondary data collection techniques.

3.5.1 Primary and Secondary data

Primary data was gathered basically through structured questionnaires with informant members. This is aim at first-hand information from the staff of the ministry of finance and economic Planning.

The secondary source provided second hand data from the ministry records, the library and the internet.

3.6 Research Instruments

The researcher obtained data from the field using the following important instruments:

3.6.1 Questionnaires

These are inter-related questions designed by the researcher and will be given to the respondents in order to fill in data/information. Here, self-administered questionnaires will be employed containing both open-ended and close-ended question. The questionnaires are chosen because they are intended to reduce costs of movement and also because the researcher is dealing with literate people who have the capacity of filling the forms.

3.6.1 I Interview Guides

The interview is one of the data collection methods. Rather than asking respondents to fill out questionnaires, interviewers ask questions orally and simultaneously record the respondents' answers. This data collection method generally decreases the number of the respondents that do not know the answers compared with self-administered surveys. The data for interview was attained from 6 directors of the ministry in charge of the departments that directly deal with the procurement management. The purpose of the interview was to provide detailed information necessary for the study, a research assistant was used.

3.7 Validity and Reliability

3.7.2 Validity

Validity refers to the degree to which evidence and theory support the interpretation of test scores entailed by use of tests. The validity of instrument is the extent to which it does measure what it is supposed to measure. According to Richard (2008) Validity is the accuracy and meaningfulness of inferences, which are based on the research results. It is the degree to which results obtained from the analysis of the data actually represent the variables of the study. To ensure validity and reliability, the questionnaires were subjected to a pre-test before going to the field.

The tool validity was checked and confirmed using the test re-test method for content validity index (CVI.) judges was used to establish validity for each item. Where by judges were selected to judge each item. The inter judge coefficient validity was computed to be CVI= (number of judges declared item valid) / (total no of judges to arrive at an average acceptable for the study using the research instrument.

According to Amin (2005) validity of instrument is determined by the formula:

$$CVI = \frac{RQ}{TQ}$$

Legends: CVI = Content Validity Index

RQ = Relevant Questions

TQ = Total number of Questions

Table 3.7.1: Determination of the validity of the instrument

	Relevant items	Not relevant	Total
Rater 1	29	6	35
Rater 2	30	5	35
Rater 3	28	7	35
Total	87	18	105

$$CVI = \frac{87}{105} = 0.825$$

The above demonstrate that the CVI is 0.825 and this is greater than the minimum value of valid instrument which is 0.7 implying that the instrument is valid.

If the overall Content Validity Index (CVI) of the instrument is equal to the average acceptable index of 0.7 or above, then the instrument will be accepted as valid (Amin, 2005).

3.7.2 Reliability

Reliability refers to the degree to which there is an absence of measurement error Richard and Richard (2008). It is the degree to which a research instrument yields consistent results or data

after repeated trials. If a researcher administers a test to a subject twice and gets the same score on the second administration as the first test, then there is reliability of the instrument. The researcher will measure the reliability of the questionnaire to determine its consistency in testing what its intended to measure. The test re-test technique will be used to estimate the reliability of the instruments. This involved administering the same test twice to the same group of respondents who have been identified for this purpose.

A single statement (item) will be presented to each student and then this same statement is presented to the student 3 weeks later. A test-retest reliability coefficient will be calculated on this individual statement (item) since individual items cannot have a Cronbach's alpha internal consistency reliability calculated. The respondents will be asked to respond to the statement using a four-point Likert scale ranging from 1 (Strongly Disagree) to 4 (Strongly Agree). The Cronbach's alpha value of 0.7 on the pretest instrument will be attained for the instrument to be reliable.

Table 3.7.2: Cronbach's Alpha

Construct Variable	Cronbach's Alpha	Number of items
Integrity	0.78	6
Transparency	0.85	6
Accountability	0.82	6
Contract management	0.72	17
Mean	0.75	

Source: Primary Data 2020

The mean of the reliability is established at 0.75 therefore the internal consistency (Reliability) of the instrument was confirmed.

3.8 Data Gathering Procedures

Prior to the commencement of data collection, the researcher obtained all the necessary documents, including an introduction letter from the University. Audience with the sampled local authorities in the area will be sought to clarify the purpose of the study. Upon getting clearance, the researcher in person will distribute the questionnaires to the sampled individuals and will

hold focus group discussions. Assistance from the local authorities was sought. Use of questionnaires eased the process of data collection as all the selected respondents will be reached in time. During the distribution of the instruments, the purpose of the research will be explained.

3.9 Data Analysis

Data from the field was edited and coded according to themes which emanated from the research objectives and questions the frequency and percentage distribution were used to determine the demographic characteristics of the respondent. Quantitative was derived from from closed-ended questions in the questionnaires. The coded data will be analyzed using quantitative techniques. The quantitative data will be analyzed and presented using descriptive statistics such as frequency distribution, tables and percentage and also in narrative form according to the research objectives using simple linear regressions. To determine the effect of ethical practices on contracts management in ministry of finance and economic Planning. Qualitative analysis was presented thematically based on the attained information as per the specific research objectives of the study.

3.9 Ethical Considerations

The researcher sought for clearance from the University to be able to collect data in the targeted area. The researcher ensured and assured the respondents that all their responses will be treated in strict confidentiality manner.

The researcher obtained consent from authorities. The researcher explained to the people in the study area the objectives of the study, introduced herself, she explained why the particular respondents was chosen, the benefits, discomforts and harms of the study, and will request to also ask questions in relation to the study.

The researcher respects anonymity of the respondents by ensuring confidentiality of the respondents and the data provided. This was done through assurance that the information they will provide is purely for academic purposes and that their identity will not be disclosed to anyone. This was highlighted in the introductory part of the questionnaire.

All the sources of literature have been acknowledged through citations and referencing. Lastly, objectivity was considered during report writing to avoid personal bias.

CHAPTER FOUR

PRESENTATION, ANALYSIS AND INTERPRETATION OF DATA

4.0 Introduction

This chapter presents the findings from the study with specific emphasis on conducting an assessment on the effect of ethical practices on contract management in ministry of finance , budget and national planning Nigeria. This chapter is organized based on the demographic traits of respondents, descriptive statistics and regression analysis to determine the effect between the variables under the study.

4.1 Response rate

The researcher sent out 124 questionnaires in the field and attained a total of 112 questionnaires presenting a 90.4% response rate. The questionnaires responses indicate a high a reasonable response rate, information attained indicate that the researcher attained information from reliable population that gives effective representation of the study population.

Table 4.1: Response Rate

Respondents Category	Sample Size	Actual returned	Percentage
All respondents	124	112	90.4

Source: Primary Data, 2021

Table 4.1 above presents the response rate of the responses to which the research instruments were administered. The findings presented reveal that out of 124 respondents who were targeted 112 responded giving a response rate of 90.4%. The response rate was hence quantitatively and qualitatively viable and provides a representation of the entire sample plus the population.

4.1 Demographic traits of respondents

This was based on the gender of respondents, gender, age, education and time of work in the organization. This was intended to attain a detailed understanding of the respondent's key characteristics influences the result of the study. The general information has an implication on the study variables. The different demographic characteristics are analyzed and presented as below.

4.1.1 Gender of respondents

Here the researcher was interested in gathering information on the gender of respondents and information got was presented in the table below.

Table 4.2: Gender of respondents

Responses	Frequency	Percent
Male	68	60.7
Female	44	39.3
Total	112	100.0

Source: Field Data, 2021.

Results in table 4.2 show that the majority of the respondents were male represented by 60.7% of the respondents the female were 39.3% of the respondents. The results reveal that though the male dominated the study both genders provided the data, it further imply that data was collected from respondents across the gender, the findings can't be doubted on gander grounds.

4.1.2 Education of respondents

Here the researcher was interested in gathering information on the education of respondents and information got was presented in the table below.

Table 4.3: Education of respondents

Responses	Frequency	Percent
Certificate	3	2.7
Diploma	7	6.3
Degree	46	41.1
Masters	40	35.7
Phd	10	8.9
Professional Qualifications	6	5.4
Total	112	100.0

Source: Field Data, 2021.

The results in table 4.3 reveal that majority respondents were 41.1% of the study and these were bachelor's degree holders, the master degree holders were 35.7% of the study, Phd holders were 8.9% of the study while professional qualifications were 5.4% of the study, diploma holders were 6.3% and finally certificate holders were 2.7%. The study results indicate that the many respondents for the study were educated, have an adequate understanding of the study, they are informed enough about the study.

4.3 Age of respondents

Here the researcher was interested in gathering information on the age of respondents and information got was presented in the table below.

Table 4.4: Age of respondent

Age	Frequency	Percent
18-27	13	11.6

	28-37	29	25.9
	38-47	41	36.6
	48 years above	29	25.9
	Total	112	100.0

Source: Field Data, 2021.

Results in table 4.4 reveal that majority respondents were in the age of 38-47 who were 36.6% of the study, those of 48 years above were 25.9% of the study, and those in the age of 28-37 years were 25.9% of the respondents while those in the study results in the age of 18-27 were 11.6% of the respondents. The study results indicate that many respondents are educated enough, the study indicate that the respondents are majorly educated, information attained from the study is effective for the decision making.

4.1.4 Time of work

Here the researcher seeks to establish the time taken in terms of experiences that the respondents had been in ministry of finance, budget and national planning Nigeria.

Table 4.5: Time of work

	Responses	Frequency	Percent
	1- 5 years	17	15.2
	6- 10 Years	18	16.1
	11-16 Years	22	19.6
	17 Years above	55	49.1
	Total	112	100.0

Source: Field Data, 2021.

Results indicate that majority respondents for the study had worked in the ministry for the period between 17 years and above, those were followed had worked in the ministry for 11-16 years who were 19.6% of the study, 16.1% had worked for the period of 6-10 years and finally those of 1-5 years were 15.2%. The study results indicate that many respondents had been working in the ministry for the long period of time, they understand the dynamics of the study and information attained is sufficient for decision making.

4.2 Effect of accountability on contract management in ministry of finance, budget and national planning Nigeria

The study set to determine the effect of accountability on contract management in ministry of finance, budget and national planning Nigeria. The study results based on the information attained from the field is provided in the assessment provided below. To fulfill the objective, the researcher ran a simple linear regression analysis between the two variables, after measuring the descriptive statistics on the state of accountability in ministry of finance, budget and national planning Nigeria.

Table 4.6: Descriptive statistics unaccountability in ministry of finance, budget and national planning Nigeria, (n=112)

Descriptive statistics on accountability	Mean	Std. D	Interpretation
There is effective budgetary follow up in the purchasing organization	2.821	1.343	Fairly good
The purchasing department provide a detailed evidence on the used resources	2.848	1.323	Fairly good
The purchasing department is liable for defects that arise in purchasing	3.089	1.404	Fairly good
There is responsibility of employees in the activities undertaken especially of purchasing	3.107	1.422	Fairly good
There is effective compliance to accountability regulations by the employees	3.187	1.521	Fairly good
There is formal control of the resources provided to the use by the organization employs	2.410	1.359	Fairly good
Accountability	2.910	1.220	Fairly good

Source: Field Data, 2021.

Mean range	Respondent	Interpretation
4.22- 5.00	Strongly agree	Very Good
3.42 - 4.22	Agree	Good
2.62 – 3.41	Not Sure	Fairly Good
1.81 - 2.61	Disagree	Poor
1.00 - 1.80	Strongly disagree	Very Poor

Findings from the study in table 4.5 provide descriptive statistics on accountability in ministry of finance , budget and national planning Nigeria, the overall mean of the study was 2.910, SD=1.220 interpreted as fairly good, implying that the state of accountability in the ministry is moderately high.

There is effective budgetary follow up in the purchasing organization had 2.821 Mean interpreted as fairly good meaning that the respondent are informed on the budgetary follow up in the organization.

Furthermore, the purchasing department provides detailed evidence on the used resources had the mean of 2.848 interpreted as fairly good implying that respondents are in argument with resources in the ministry.

The purchasing department is liable for defects that arise in purchasing had the mean of 3.089 interpreted as fairly good the results indicate that the purchasing department does a check of the defects in the purchasing system.

There is responsibility of employees in the activities undertaken especially of purchasing had the mean of 3.107, standard deviation of 1.422 interpreted as fairly good meaning that the state the responsibility is on activities in purchasing that is moderately.

There is effective compliance to accountability regulations by the employees was with the mean of 3.187, standard deviation of 1.521 interpreted as fairly good meaning that accountability regulation are in occurrence.

There is formal control of the resources provided to the use by the organization employs had the mean 2.410 interpreted as fairly good. The results show that state of the resources is employed in the organizations.

Yes accountability in the contract management is ensured in purchasing, the ministry follows the entire procurement process from bidding to awards of the contracts. The process documentations is clearly done and different stakeholders such as contracts committee, user departments and accounting officers oversee the process for accountability purposes

Interview with Director Procurement Management.

It was found that accountability in the contract management is ensured through having timely procurement audits in the ministry. Although sometimes lack of access to information regarding the contract challenges the auditing to attain value for money in contracts agreed that the ambiguous cost overrun was due to inflation. Contract requirements are often subject to change throughout the life of the contract and therefore, it may not always be possible to predict all variations.

Interview with Director Contracts

It was also revealed that contract accountability is ensured through effective compliance to the management and compliance to the ethical strands of the ministry although challenges of non-compliance occur.

The study findings reveal that the state of accountability in the contracts is eminent though limited in the scope of the operations as some hindrances seem present that make accountability a limited aspect of the ministry.

4.2.2 Descriptive statistics on contract management in ministry of finance, budget and national planning Nigeria

Table 4.7.A: Contract Administration

Descriptive statistics on contract management	Mean	Std. D	Interpretation
Specifications identifies with the aim and desired output of a contract	2.821	1.459	Fairly good
Contractual obligations are enforced and fulfilled by service provider as well as buyer	3.062	1.416	Fairly good
Contractors are supervised and monitored to achieve agreed objectives	3.071	1.546	Fairly good
Contract documentation continue to reflect the trend in on-going arrangements accurately	3.160	1.379	Fairly good
Contractual risks are reduced to manageable level through on-going performance reviews	3.142	1.505	Fairly good
Compliance and performance monitoring plan and feedback mechanism appropriately designed and discussed and implemented	2.937	1.422	Fairly good
Contract Administration	3.032	1.454	Fairly good

Source: Field Data, 2021.

The study findings indicate that contract administration in the ministry was overall fairly good with the mean of 3.032 attained implying that the state of contract administration was moderately low. The study show that the contract administration is fairly well established avenues of the contract administration.

The study findings based on the information attained is presented in that Specifications identifies with the aim and desired output of a contract had the mean of 2.821 interpreted as fairly good, the results show that the majority respondents agree with the specifications are done fairly.

Secondly Contractual obligations are enforced and fulfilled by service provider as well as buyer had 3.062, the study results show that the state of the contract obligations are interpreted as fairly good meaning that the state of obligation are contractual.

Contractors are supervised and monitored to achieve agreed objectives had 3.071; the standard deviation of 1.546, the state of the interpretation is fairly good. The study shows that the contracts are fairly supervised.

The study results indicate that contract documentation continue to reflect the trend in on-going arrangements accurately had the mean of 3.160, the standard deviation of 1.379 meaning that the documents are provided in the study.

The study results indicate that the responses on the contractual risks are reduced to manageable level through on-going performance reviews with 3.142, standard deviation was 1.505 implying that the state of contract risks are low.

Then finally compliance and performance monitoring plan and feedback mechanism appropriately designed and discussed and implemented had 2.937 interpreted as fairly good meaning that the state of the contract administration was quite moderate.

Table 4.7.A Descriptive statistics on Contract Monitoring

Descriptive statistics on Contract Monitoring	Mean	Std. D	Interpretation
Monitoring conducts program performance through early identification of questions and issue resolution	3.142	1.394	Fairly good
Contract monitoring identify potential problems that may	3.008	1.385	Fairly good

require additional scrutiny			
Monitoring agency performance controls in ensuring there is a reliable basis for validating service deliverables	3.312	1.427	Fairly good
Monitoring through financial documentation is adequate and accurate so that costs will not be questioned late	3.071	1.443	Fairly good
Monitoring through expediting of the contracts activities to generate value for business	3.062	1.496	Fairly good
Contract monitoring through guidelines for ensuring adequate completion of the contract	3.008	1.521	Fairly good
Contract monitoring	3.101	1.431	Fairly good

Source: Field Data, 2021.

The results in contract monitoring was overall fairly good meaning that the respondents agree with a mean of 3.101, Standard deviation of 1.431 interpreted as fairly good meaning that there is moderate contract monitoring in ministry of finance Nigeria.

Monitoring conducts program performance through early identification of questions and issue resolution had the mean of 3.142, standard deviation had 1.394 indicate that the performance for the identification was fairly good.

Contract monitoring identify potential problems that may require additional scrutiny had the mean of 3.008, the standard deviation 1.385 implied that the state of the monitoring is done fairly good.

The study results indicate that the monitoring agency performance controls in ensuring there is a reliable basis for validating service deliverables had 3.312 mean, the study indicate that the state of the monitoring is fairly oriented.

Monitoring through financial documentation is adequate and accurate so that costs will not be questioned late had the means of 3.071, the standard deviation was 1.443 meaning that the state of the monitoring financial documents is focused.

Monitoring through expediting of the contracts activities to generate value for business had 3.062 The standard deviation was 1.496 interpreted as fairly good, the results means that the results show the monitoring was fair.

Contract monitoring through guidelines for ensuring adequate completion of the contract had mean of 3.008 interpreted as fairly good. The study findings mean that there is contract monitoring in the ministry of finance Nigeria.

Table 4.7 C: Descriptive statistics on Contract evaluation

Descriptive statistics on Contract evaluation	Mean	Std. D	Interpretation
There is consistency in quality and timely delivery enhanced in contracts	3.071	1.586	Fairly good
There is use of technology appropriately considered in delivery of services	2.973	1.550	Fairly good
The determination of contracts worthiness is done through effective evaluations	2.973	1.521	Fairly good
The costs are evaluated for the contracts in the manner that generates efficacy	2.973	1.311	Fairly good
Contracts orderliness are developed and enhanced to generate efficiency for contracting	2.991	1.325	Fairly good
Contract Evaluation	2.996	1.458	Fairly Good

Source: Field Data, 2021.

Table 4.7 C: shows the descriptive statistics on contract evaluation revealed that the mean was 2.996, standard deviation was 1.458, and the study findings indicate the results show that the contract evaluation was on average fairly good meaning that that contract evaluation is generally moderately good.

Furthermore, it was revealed that there is consistency in quality and timely delivery enhanced in contracts with 3.071 mean the standard deviation was 1.586 interpreted as fairly good. The results show that there is consistence in the quality and timely enhancement in the contracts.

There is use of technology appropriately considered in delivery of services had 2.973 mean, the standard deviation is 1.550, the results indicate that the state of the technology is fairly good meaning that the state of delivery in services is fairly well.

The study results further show that the determination of contracts worthiness is done through effective evaluations had mean of 2.973, standard deviation had 1.521, and the study findings show that there is determination of the contracts worthiness.

Furthermore, the results on the costs are evaluated for the contracts in the manner that generates efficacy had mean of 2.973, the standard deviation was 1.311 interpreted as fairly good meaning that the costs in evaluation in the contracts is based on fair mechanism.

The results further reveal that contracts orderliness are developed and enhanced to generate efficiency for contracting had mean of 2.991 interpreted as fairly good, meaning that the results were fairly good. The study findings indicate that there exist a developed mechanism for the generating the mechanisms for the study.

4.2.3 Regression analysis on effect of accountability on contract management in ministry of finance , budget and national planning Nigeria

Table 4.8: Regression analysis on effect of accountability on contract management in ministry of finance , budget and national planning Nigeria

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate		
1	.858 ^a	.737	.735	.58309		
a. Predictors: (Constant), Accountability						
ANOVA^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	104.798	1	104.798	308.238	.000 ^b
	Residual	37.399	110	.340		
	Total	142.197	111			
a. Dependent Variable: Contract Management						
b. Predictors: (Constant), Accountability						
Coefficients^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.729	.143		5.095	.000
	Accountability	.796	.045	.858	17.557	.000
a. Dependent Variable: Contract Management						

Source: Field Data, 2021

Results in table 4.7 above regarding the effect of accountability on contract management in ministry of finance , budget and national planning Nigeria reveal that the adjusted R square value was .735, this imply that accountability of the organization lead to contract management in ministry of finance , budget and national planning by 73.5%. The presence of the error estimate of .58309 shows that there is a closer scatter of data.

The ANOVA table reveal that there was a significant effect of accountability on contract management in ministry of finance, budget and national planning Nigeria. The results are justified by the Sig value of 0.000 which is below the level of significance of 0.05. Meaning that accountability in the ministry leads to contract management in ministry of finance, budget and national planning Nigeria.

Concerning the coefficients the study reveals that both coefficients of significance are below the level of significance with the constant at 000 and accountability at 0.000. The results imply that there is a significant effect of accountability on on contract management in ministry of finance, budget and national planning Nigeria. The researcher rejects the null hypothesis and concludes that there was a significant effect of accountability on contract management in ministry of finance, budget and national planning Nigeria.

Even the interview results agree with the questionnaire one, the state of the contracts accountability ensures effective contract management. In cases when the accountability is clear, contracts have been smooth without interruptions in the executions of the contracts. The contract management is hence improved

Interview with Director Procurement.

The results indicate that accountability is fundamentally important in ensuring contract management and where it has been observed it has attained value for money in the ministry finance in Nigeria.

4.3 Effect of integrity on contract management in ministry of finance, budget and national planning Nigeria

The second objective of the study was to determine the effect of integrity on contract management in ministry of finance, budget and national planning Nigeria. The study results of the study based on the information attained is presented descriptively in table 4.8 below.

Table 4.9: Descriptive statistics on Integrity in ministry of finance, budget and national planning Nigeria

Descriptive statistics on Integrity	Mean	Std. Dev	Interpretation
The employees of this organization are honest in the execution of their work	3.062	1.364	Fairly good
There is truthful reporting and working among	3.258	1.360	Fairly good

the employees in the organization			
The works executed and behaviors of the staff of the organization are reliable	3.294	1.379	Fairly good
There is direct focused minds of employees in the means work efforts pursued	3.223	1.418	Fairly good
The employees are well compliant with the national integrity standards	3.232	1.470	Fairly good
The organization integrity standards are effectively implemented in the ministry	3.053	1.406	Fairly good
Integrity	3.187	1.233	Fairly good

Source: Field Data, 2021

Results in table 4.9 show descriptive statistics on Integrity in ministry of finance, budget and national planning Nigeria on the mean of 3.187, Standard deviation of 1.233 interpreted as fairly good meaning that the state of the results provided on the study indicating that the integrity was fairly good.

The employees of this organization are honest in the execution of their work had a mean of 3.062, indicating fairly well. Secondly there is truthful reporting and working among the employees in the organization with the mean of 3.258, interpreted as fairly good meaning that the truth reporting is among the people the ministry of finance and economic planning.

The works executed and behaviors of the staff of the organization are reliable had the mean of 3.294, standard deviation of 1.379 interpreted as fairly good meaning that the status of the behaviors are moderately good.

There is direct focused minds of employees in the means work efforts pursued had the mean of 3.223 interpreted as fairly good meaning that the employees work efforts are highly limited in the ministry of finance and economic planning.

The employees are well compliant with the national integrity standards had the mean of 3.232, standard deviation of 1.470 interpreted as fairly good and The organization integrity standards are effectively implemented in the ministry had the mean of 3.053 interpreted as fairly good meaning that the integrity standards are fairly appropriate in the ministry.

The procurement and contract managers have ensured integrity in executing their duties in the ministry. contract management is provided in some integral environment although the state of integrity is not much a matter as some officers leave or omit the integrity standards.

Interview with Director User department (Finance and accounting)

Due to integrity challenges however, the building construction contracts can be delayed for about 10 months, but still contractor is due to complete the work as per agreed contract specifications and quality requirement. The contract for supply, installation and commissioning, completion of the plant is also delayed were some materials were left behind during importation, some were not ordered at first place, and still the plant was successfully commissioned.

Lack of support from the contractors' top management; high rate of personnel turnover; incompetent contractors' personnel; non responsive on issues raised which need improvements; poor delivery time of materials; poor lack of supporting equipment and; contractors' offered

Interview with Direct Administration.

The overall results reveal that the state of integrity amongst the employees in the ministry is restricted though somehow prevailing in the ministry of finance budget and national planning of Nigeria.

Table 4.10: Regression on effect of integrity on contract management in ministry of finance ,budget and national planning Nigeria

Model Summary						
Model	R	R Square	Adjusted R Square		Std. Error of the Estimate	
1	.456 ^a	.208	.200		1.01209	
a. Predictors: (Constant), Intergrity						
ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	29.521	1	29.521	28.820	.000 ^b
	Residual	112.676	110	1.024		
	Total	142.197	111			
a. Dependent Variable: Contract Management						
b. Predictors: (Constant), Integrity						
Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.713	.266		6.438	.000
	Integrity	.418	.078	.456	5.368	.000
a. Dependent Variable: Contract Management						

Source: Field Data, 2021

Results in table 4.10 above regarding the effect of Integrity on contract management in ministry of finance , budget and national planning Nigeria reveal that the adjusted R square value was .200, this imply that integrity of the organization lead to contract management in ministry of finance , budget and national planning by 20%. The presence of the error estimate of. 1.01209 shows that there is a closer scatter of data.

The ANOVA table reveal that there was a significant effect of integrity on contract management in ministry of finance, budget and national planning Nigeria. The results are justified by the Sig

value of 0.000 which is below the level of significance of 0.05. Meaning that integrity in the ministry leads to contract management in ministry of finance, budget and national planning Nigeria.

Concerning the coefficients the study reveals that both coefficients of significance are below the level of significance with the constant at 0.000 and accountability at 0.000. The results imply that there is a significant effect of integrity on contract management in ministry of finance, budget and national planning Nigeria. The researcher rejects the null hypothesis and concludes that there was a significant effect of Integrity on contract management in ministry of finance, budget and national planning Nigeria.

Integrity among the employees in this ministry is key, it has enabled us to function better as a ministry for example we are considered among the ministries with less issues of corruption related to contract management and administration. This places the ministry in a key struggle to quell service delivery and reduce the pressure on the services provided to the population.

Director Procurement Management

The results imply that both questionnaire and interview data agree that integrity drives contract management efficiency in the ministry of finance.

4.4 Effect of transparency on contract management in ministry of finance , budget and national planning Nigeria

The third research objective was to assess the effect of transparency on contract management in ministry of finance, budget and national planning Nigeria. The study findings based on the data collected from the field is presented in the assessments below.

Table 4.11: Transparency in ministry of finance , budget and national planning Nigeria

Transparency in ministry of finance and economic	Mean	Std. D	Interpretation
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There is following of organization transparency standards by employees	2.794	1.452	Fairly Good
The organization transparency is provided in line to organization norms	2.910	1.392	Fairly Good
There is clarity of the employees working in the organization standards	2.901	1.559	Fairly Good
There is open and accessible information concerning the people in the ministry	2.955	1.561	Fairly Good
There exist a transparency mode of working amongst the employees in the ministry	3.000	1.542	Fairly Good
There is transparency in reporting and accountability provision in the ministry	3.053	1.535	Fairly Good
Mean	2.935	1.506	Fairly Good

Source: Field Data, 2021

Findings in Table 4.11 on transparency in ministry of finance, budget and national planning Nigeria had mean of 2.935, standard deviation of 1.506 interpreted as fairly good meaning that the transparency in the ministry is moderately good.

There is following of organization transparency standards by employees had the mean of 2.794 interpreted as fairly good meaning that the respondents were fairly good.

The organization transparency is provided in line to organization norms had the mean of 2.910 interpreted as fairly good meaning that the transparency had the norms which is fairly good in the responses for the study.

There is clarity of the employees working in the organization standards had the mean of 2.901 which is fairly good meaning that the clarity in standards are so much prevailing in the state of the employees is fair.

There is open and accessible information concerning the people in the ministry had the mean of 2.955 standard deviation of 1.561 interpreted as fairly good. The study indicates that the information accessed is concerning the study.

There exist a transparency mode of working amongst the employees in the ministry had the mean of 3.00 interpreted as fairly good and There is transparency in reporting and accountability provision in the ministry had the mean of 3.053 interpreted as fairly good in the study.

Transparency is carried out in contract management , the ministry undertakes to execute their activities in accordance to the organization codes of ethics following open and transparent modes of contracting. In cases of contracts awards, the process is open and evaluation is also open to everyone.

In the interview conducted with the respondents, It was also established that there was lack of compliance with established deadlines and lack of integrity in the contract management process (corruption including fraud, bribery and kickback.

Some contractors fail to deliver the required items. As constraints to contract management is acceptance of wrong products either as results of poor specifications or laxity of the suppliers thus causing delays in service delivery.

There was lack of capacity in contract management and monitoring of various stakeholders (media, SO, implementers and monitors).

low prices during tender and can't meet the operational cost to support the contract.

After this, the researcher presents the descriptive statistics on the Contract management aspects in ministry of finance and planning Nigeria as provided in the tabulation below.

Table 4.12: Regression on effect of transparency on contract management in ministry of finance, budget and national planning Nigeria

Model Summary						
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate		
1	.629 ^a	.395	.390	.88407		
a. Predictors: (Constant), Transparency						
ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	56.222	1	56.222	71.934	.000 ^b
	Residual	85.974	110	.782		
	Total	142.197	111			
a. Dependent Variable: Contract Management						
b. Predictors: (Constant), Transparency						
Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.514	.199		7.609	.000
	Transparency	.522	.062	.629	8.481	.000
a. Dependent Variable: Contract Management						

Source: Field Data, 2021

Results in table 4.11 above regarding the effect of transparency on contract management in ministry of finance , budget and national planning Nigeria reveal that the adjusted R square value was .390, this imply that transparency of the organization lead to contract management in ministry of finance , budget and national planning by 39%. The presence of the error estimate of .88407 shows that there is a closer scatter of data.

The ANOVA table reveal that there was a significant effect of transparency on contract management in ministry of finance, budget and national planning Nigeria. The results are justified by the Sig value of 0.000 which is below the level of significance of 0.05. Meaning that transparency in the ministry leads to contract management in ministry of finance, budget and national planning Nigeria.

Concerning the coefficients the study reveals that both coefficients of significance are below the level of significance with the constant at 0.000 and transparency at 0.000. The results imply that there is a significant effect of transparency on contract management in ministry of finance, budget and national planning Nigeria. The researcher rejects the null hypothesis and concludes that there was a significant effect of transparency on contract management in ministry of finance, budget and national planning Nigeria.

A transparent contract management has attracted less or no fines concerning the environment of the contract management as the auditing is usually smooth. Although the contract management stands in the ministry continues to reduce in their existence, the state of the contracting fundamentally is generated and enhanced by the transparency.

Interview with director Procurement

The results indicate that transparency is a generator for value of money in the ministry of finance in Nigeria.

CHAPTER FIVE

DISCUSSION, CONCLUSION AND RECOMMENDATION

5.0 Introduction

This chapter presents a discussion of findings, conclusion and recommendation of the research.

5.1. Discussion of results

5.1.1 Effect of accountability on contract management in ministry of finance , budget and national planning Nigeria

The study results indicate that there was a significant effect of accountability on contract management in ministry of finance , budget and national planning Nigeria. The study results are in agreement with the studies done by Romzek and Johnston (2002) investigated effective contract implementation and management through accountability. Their qualitative findings of the study also revealed that successful contracting required an extraordinary amount of advance planning, negotiation, and on-going collaboration among contracting partners. The results are in agreement with Estache and Iimi (2012) who found that by lowering some of the quality criteria the costs of public procurement could be lowered, especially for costly projects such as infrastructure. They also found that the procurer would very seldom compromise the quality of projects even though they knew that the competition would be improved if they did. The study further provides that the accountability amongst the people in the ministry sufficiently generates contract management, the results are in agreement with those of Masaba (2010) found that procurement performance can be measured using two metrics; effectiveness and efficiency.

Effectiveness in procurement performance involves achievement of procurement values such as transparency, accountability and value for money.

5.1.2 Effect of integrity on contract management in ministry of finance, budget and national planning Nigeria

The study results indicate that there was a significant effect of transparency on contract management in ministry of finance , budget and national planning Nigeria. The results agree with those of Wanyama, (2013) conducted a research on public procurement ethics in the Less Developed Countries (LDCs) through the Norwegian Agency for Development Co-operation (NORAD) platform. The research established that the public procurement unethical behaviors manifest in terms of direct conflict of interests. In this sense, the research established that the causes of unethical issues in public procurement. Even Mbae (2014) observed that unethical practices among procurement officers in public procurement negatively affected procurement processes in Machakos County hence the overall procurement performance was affected and the results are in agreement with those of Decarolis (2014) who provided evidence that high rebates at the awarding stage may imply a failure in the fulfillment of the contracts terms (in terms of completion time, cost budget, or work quality) if bids screening is not effective in ensuring binding commitments for contractors

5.1.3 Effect of transparency on contract management in ministry of finance, budget and national planning Nigeria

The study results indicate that there was a significant effect of transparency on contract management in ministry of finance, budget and national planning Nigeria. The study results are in agreement with the previous authors such as Nyabokeetal. (2013) transparency has a significant impact on contract management. Additionally, the research findings showed that policy regulatory framework maximizes the level of service provision within the organization. Therefore regulatory framework leads to improvement in organizational performance. Even in agreement with Ramadhani (2012) argued that, the problem of poor project performance is the dominance of the low-bid system of procurement. He further argues that this system gives less attention to the quality and performance of the winning contractor. The results indicate that the state of the occurrences is sufficiently provided in a significant manner. The above author

stressed that poor performance of projects is realized through poor systems of procurement and Wanyonyi and Muturi (2015), established from the results of the study that competency of staff/employees affects positively the performance of procurement functions in the public technical training institutions in Kisumu county, Kenya. A survey of selected districts in Uganda revealed that there is still a loophole with attaining higher levels of Professionalism, where the indicators used to gauge this are still lacking and skills required for full attainment are not well developed among stakeholders.

5.2 Conclusions

The study assessed the effect of ethical practices on contract management in ministry of finance , budget and national planning Nigeria, the objectives were to determine the effect of accountability on contract management in ministry of finance , budget and national planning Nigeria, determine the effect of integrity on contract management in ministry of finance , budget and national planning Nigeria and establish the effect of transparency on contract management in ministry of finance , budget and national planning Nigeria.

The study results indicate that there was a significant effect of accountability on contract management in ministry of finance, budget and national planning Nigeria. The study concludes that the accountability is a key inducement for the attainment of effective contract management for the ministry of finance and economic planning.

The study results indicate that there was a significant effect of transparency on contract management in ministry of finance, budget and national planning Nigeria. The study concludes that increased focus on transparency in the ministry can lead to generation of effectiveness in contract management.

Secondly the study results indicate that there was a significant effect of transparency on contract management in ministry of finance, budget and national planning Nigeria. The researcher conclude that improved transparency is an avenue for the generation of effective contract management in the ministry, the study concludes that generating an improved focus transparency is necessary for enhancing the contract management.

5.3 Recommendations

First, accountability is fundamental in improved contract management, there is need to ensure accountability in supporting contract management, it is important that the procuring authorities make sure that the tenders that get awarded the contracts meet requirements of environmental sustainability and equality. For procurement of consultancy services these issues are not as big as for example when the government need procure goods or infrastructure services where more subcontractors are involved. To solve problems connected to these issues the procuring authorities can always specify criteria connected to environmental issues in the contract specifications

Regarding integrity involved in procurement should establish be effective relationships with suppliers. This should be through maintaining constant touch with the suppliers, long cordial relationships, train suppliers and communicate effectively with suppliers. The organizations' should also check supplier's performance effectiveness; establish trust and good relationships with them. There is need for developing transparency to enhance contract management in the ministry of finance and economic planning.

With regard to ensuring transparency procurement should ensure contracts are managed in a way that leads to value for money. This should be through comparing offers of different contractors sufficiently, respecting work plans, paying contractors in time, competitive bidding, emphasizing quality of supplies and ethics in the awarding of contracts. The ministry need to have an open bidding and evaluation process through establishing capacity of contractors through careful evaluation, their capacity to manage the money extended to them and monitor the suppliers' service level.

5.4 Contribution to existing Knowledge

The study assessed the effect of ethical practices on contract management in ministry of finance Nigeria. This research contributes to the body of knowledge by acknowledging that integrity, transparency and accountability are key ethical stands that guide and rekindle a contract management in government organizations, this is contrary to the common beliefs which contend

that ethics are much fundamental in private organizations, hence the study contributes to knowledge on the high value of ethics on contract management.

5.4 Areas for Further Research

This study focused only on ethical practices and contract management. However, further research should be carried out on procurement management practices and value in other local governments and government agencies such as ministries, schools and non-government organizations to confirm the consistency of the findings of this study. Also studies can be carried out on contracts and management efficiency in organizations’.

5.5 Limitation of the Study

- a) The study involved a lot of financial expenditure in terms of transport, stationary, printing, binding. Luckily enough, the researcher managed to raise enough funds to finance the study.
- b) The respondents were refused to provide some of the data that the researcher requested for. But still, the researcher managed to collect qualitative data and was successful.

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Appendix i: Questionnaire

I am Anana Wisdom Gideon pursuing a Master's of Business Administrations (Supply and Procurement Management at Kampala International University. As part of my final year thesis, I am conducting a study on "Ethical practices and contract management in ministry of finance, Budget And National Planning Nigeria". Please feel free to fill the questionnaire in line with your point of agreement as per the option that suits you.

Section A: Profile of respondents

1. Sex

Male Female

2. Education

Certificate Diploma

Bachelors degree Masters

Phd Professional Qualifications

3. Age

18- 27 Years 38-47 Years

28- 37 Years 50+ Years

4. Duration of work in the organization

1- 5 Years 6- 10 Years

11-16 Years 17 years above

Section B: Ethical Practices in ministry of financial and economic planning

Instruction: Use the following rating scale, Please Tick (✓) the cell that contains the most appropriate ranking: 1- Strongly disagree, 2- Disagree, 3- Not sure, 4- Agree, 5- Strongly Agree

Ethical Practices in ministry of finance and economic planning						
	Accountability	1	2	3	4	5
1	There is effective budgetary follow up in the purchasing organization					
2	The purchasing department provide a detailed evidence on the used resources					
3	The purchasing department is liable for defects that arise in purchasing					
4	There is responsibility of employees in the activities undertaken especially of purchasing					
5	There is effective compliance to accountability regulations by the employees					
6	There is formal control of the resources provided to the use by the organization employs					
	Integrity	1	2	3	4	5
1	The employees of this organization are honest in the execution of their work					
2	There is truthful reporting and working among the employees in the organization					
3	The works executed and behaviors of the staff of the organization are reliable					
4	There is direct focused minds of employees in the means work efforts pursued					

5	The employees are well compliant with the national integrity standards					
6	The organization integrity standards are effectively implemented in the ministry					
	Transparency	1	2	3	4	5
1	There is following of organization transparency standards by employees					
2	The organization transparency is provided in line to organization norms					
3	There is clarity of the employees working in the organization standards					
4	There is open and accessible information concerning the people in the ministry					
5	There exist a transparency mode of working amongst the employees in the ministry					
6	There is transparency in reporting and accountability provision in the ministry					

Section C: Contract management in ministry of financial and economic planning

Instruction: Use the following rating scale, Please Tick (✓) the cell that contains the most appropriate ranking: 1- Strongly disagree, 2- Disagree, 3- Not sure, 4- Agree, 5- Strongly Agree

Contract management in organization						
C1	Contract Administration	1	2	3	4	5
1	Specifications identifies with the aim and desired output of a contract					
2	Contractual obligations are enforced and fulfilled by service provider as well as buyer					
3	Contractors are supervised and monitored to achieve agreed objectives					

4	Contract documentation continue to reflect the trend in on-going arrangements accurately					
5	Contractual risks are reduced to manageable level through on-going performance reviews					
6	Compliance and performance monitoring plan and feedback mechanism appropriately designed and discussed and implemented					
	Contract monitoring	1	2	3	4	5
1	Monitoring conducts program performance through early identification of questions and issue resolution					
2	Contract monitoring identify potential problems that may require additional scrutiny					
3	Monitoring agency performance controls in ensuring there is a reliable basis for validating service deliverables					
4	Monitoring through financial documentation is adequate and accurate so that costs will not be questioned late					
5	Monitoring through expediting of the contracts activities to generate value for business					
6	Contract monitoring through guidelines for ensuring adequate completion of the contract					
	Contract Evaluation	1	2	3	4	5
1	There is consistency in quality and timely delivery enhanced in contracts					
2	There is use of technology appropriately considered in delivery of services					
3	The determination of contracts worthiness is done through effective evaluations					
4	The costs are evaluated for the contracts in the manner that generates					

	efficacy					
5	Contracts orderliness are developed and enhanced to generate efficiency for contracting					

Appendix II: Interview Guide

- 1) How is accountability done in contract management in ministry of finance, budget and national planning Nigeria?
- 2) How does accountability affect contract management in ministry of finance, budget and national planning Nigeria?
- 3) How is integrity ensured in contract management done in ministry of finance, budget and national planning Nigeria?
- 4) How does integrity affects contract management in ministry of finance, budget and national planning Nigeria?
- 5) How is transparency done in ministry of finance, budget and national planning Nigeria?
- 6) How does transparency affect contract management in ministry of finance, budget and national planning Nigeria?

