



## Tender Evaluation and Procurement Efficiency in the Rivers State Government Ministries

Idadokima, Samuel<sup>1</sup>, Songo, Lawson<sup>2</sup>

Department Of Marketing

Ignatius Ajuru University of Education Port Harcourt

Samuel. Idadokima.iaue.edu.ng

[lawsonsongo@yahoo.co.uk](mailto:lawsonsongo@yahoo.co.uk)

Publication Date: 2025/11/28

### Abstract

*This study examined the relationship between tender evaluation and procurement efficiency in Rivers State Government ministries. Tender evaluations were conceptualized as the independent variable, while value for money and public accountability served as measures of procurement efficiency. Two research questions guided the study, which adopted a cross-sectional survey design. The population comprised procurement officers across all 26 ministries in the Rivers State Government ministries. Given the manageable size of the population, a census approach was utilized. Instrument reliability was confirmed using Cronbach's Alpha, with all items scoring above 0.70. Data were analyzed using descriptive and inferential statistics, and two hypotheses were tested using Spearman's Rank Order Correlation at a 95% confidence level and a 0.05 significance threshold. Findings revealed a significant positive relationship between tender evaluation and procurement efficiency within the ministries. The study concludes that proper evaluation of tender in public procurement processes enhances transparency, reduces costs, and improves efficiency. It is recommended that public organizations in Rivers State should properly evaluate the tenders from vendors in order to ascertain the most suitable in terms of technical suitability, cost efficient and other capabilities also, stringent procurement policies be implemented to encourage proper bid evaluation which will foster efficient procurement practices .*

**Key words:** Tender evaluation, Procurement efficiency, Value for money, Public accountability, Transparency

### Introduction

Public Procurement process usually attracts a lot of corruption because of colossal sums of money involved and the opportunities that are available to unscrupulous people. Outside of salaries and social benefits, procurement accounts for the largest share of public expenditure at all tiers of government. In Nigeria, about seventy percent of corrupt practices are affected through the purchasing and supply of basic items for some Ministries, Departments and Agencies. Similarly, in most States, overall organizations lose seventy percent of their revenues to procurement corruptions each year. Crimes in this context are elaborated and refined, involving schemes such as abuse of power, corruption, bribery, favoritism, nepotism, and misappropriation (Padhi & Mohapatra, 2011). This negative behavior causes lost jobs and income, and scares away investment that could bring new prosperity to the country (Sullivan, 2000). Corruption in procurement poses serious threats to the stability of government to achieve its operational objectives.

Tender evaluation and procurement efficiency helps organizations to build a strong structure in terms of transparency, accountability and value for money in the public procurement of items for the organization. Tender evaluation helps organization to properly examine tenders who are competent and qualified to execute the project in a competitive atmosphere and the most qualified tender is considered. According to Albert Sanchez-Graells (2018), public procurement is a regulatory framework that aims to administer the interaction between the public buyer and the market in order to procure the best value for money in the expenditure of public funds to meet organizational requirements. However, most organization does not follow due processes in there tendering and competitive bidding processes, and this has hindered the development and growth of most public sectors in Rivers State, whereby encourage the procurement of low standard of facilities because of lack of adequate assessment of tenders' documents, which has led to corruption, collusion and bid rigging. Addressing these

shortcomings is paramount to not only upholding the principles of tender evaluation and transparency but also to fostering a competitive environment that maximizes the benefits of public procurement tendering for the broader society.

### **Theoretical framework**

Theoretical framework in this study helps to serve as the foundation for this research from which all the knowledge associated with the entire research process was constructed. The theoretical framework for this study serve as the structure and support for the rational of the research, statement of the problem, the aim or purpose, the significance and statement of the research questions. The theoretical framework provides the foundation or grounding base for the review of literature of this study (Grant & Osanloo, 2014). Hence, theoretical framework for this study will serve as the blue print for our paper inquiring and provide guidance on which to build and support this research.

### **Carters '10 Cs', Bid Evaluation Theory**

This theory was developed by Ray Cater in 1995 to help buyers determine the most suitable bidder who will be able to perform a contract or a tender that is awarded by providing wide range of criteria to evaluate and rank bidders. The bidder is evaluated on basis of '10 Cs', criteria which includes: cash; competency; commitment; consistency; capacity; control; cost; compatibility, compliance and communication (Caters, 1995). According to Carter, the bidder should be competent to fulfilling the contract by delivering goods, works and services requisitioned by the user. Have cash resources to ensure the stability of supply by determining his profitability and cash flow position whether it has working funds to pay its bills, buy materials and pay workers, assets he owns, the debts it owes, how its cost are structured and allocated and so its overall financial health. On the other hand, prove consistency in delivering and improving quality and service for example track record of reliability or process capability robust process, quality assurance and control. Moreover, prove capacity to meet current and future needs of the buying organization. Be committed to key values such as quality, service, or cost management. Have control systems in place for monitoring and managing resources for example quality and environmental systems, financial controls, risk management systems and so on. Reduce cost which is an aspect of price, whole life cost and value for money. Show evidence of compatible with the buying organization both cultural (in terms of values, ethics work approach, management style and so on) and technological (in terms of processes, organization and its IT systems). Should be compliant to sustainable legislations and standards, corporate social

responsibility, and lastly can communicate effectively by having supporting technology to support supply chain collaboration (CIPS, 2018). The theory add value by avoiding wasted cost, time, effort and embarrassment of awarding contract (on the basis of lower price) to a tenderer who subsequently turns out to lack capacity or technical capability to handle work.

### **Conceptual Review**

#### **Tender evaluation**

The concept of Tender evaluation according to Herbsman and Ellis (1992), amount to the 'major' criteria of cost, time, and quality as measured by the bid amount, time of execution, and quality of previous work respectively. This implies that the winning bid is fully responsive to the contract in addition to the bidder's being sufficiently well qualified to undertake the contract (Hardy, 1978). Tender evaluation is used to indicate the procedure for strategic assessment to tender bids submitted by pre-qualified contractors. The strategy used for tender evaluation should reflect the client's objectives (Hardy, 1978). In addition, Herbsman and Ellis (1992) have also further project-specific criteria, including safety, durability, security, and maintenance. More objective methods have been proposed by Moselhi and Martinelli (1990) and Diekmann (1981) by means of multi-attribute utility techniques for combining the bid price and contractor selection criteria. The evaluation of bids by multi-attribute methods may encounter some difficulties when comparing different criteria measured by different scales. Hence various ways have been suggested for combining criterion values into a single scale. Herbsman and Ellis (1992), on the other hand, proposed a time/cost approach to determine the winning bid in the highway construction contracts. By converting the contract time to cost, a straightforward comparison can be made on a single criterion. Finally, Holt et al. (1993) combine their P2 and P3 score into a simple index by assigning 60% weighting for the P3 and 40% to the P2 score. Hence, it could be concluded that there is no consensus as yet on a common set of selection criteria for contractor selection. Selection criteria may vary in emphasis according to the characteristics of the project.

#### **Procurement Efficiency**

Procurement efficiency is a business term that refers to the ability of an organization to procure goods, services and works in a cost-effective manner Barsemoi, Mwangagi, and Asienyo (2014). It is a measure of how well an organization is able to acquire the goods and services it needs to run its operations, while minimizing the costs associated with the process. Here are some key reasons why effective procurement is crucial: Cost savings and effectiveness, effective

procurement strategies help organizations obtain goods, services, and resources at competitive prices. This leads to cost savings, better utilization of resources, and improved operational efficiency. Factors influencing procurement efficiency in organizations can vary depending on various internal and external factors. (Barsemoi *et al.*, 2014) highlight several key factors that impact procurement efficiency. One crucial factor is the level of transparency in the procurement process. Transparency ensures fairness and accountability, enabling organizations to identify potential inefficiencies and take corrective actions. Another factor is the presence of effective procurement policies and procedures. Organizations that have well-defined and streamlined procurement processes are more likely to achieve higher efficiency levels. Additionally, the availability of skilled procurement professionals plays a significant role in procurement efficiency. Competent personnel are essential in effectively managing supplier relationships, negotiating contracts, and implementing cost-saving measures. In summary, factors such as transparency, procurement policies, skilled professionals, technology adoption, and stakeholder collaboration all contribute to the procurement efficiency of organizations (Barsemoi *et al.*, 2014, cited in Idadokima, Nwaonuma & wordu 2024). Efficient procurement and cost reduction are essential for organizations to maintain profitability and gain a competitive edge in the market.

### **Measures of Procurement Efficiency**

An effective procurement function contribute to the continuity of the organizations primary business activities, control and reduce all procurement related costs, reduce the organizations risk exposures in relation to its supply markets, and contribute to innovation that improves service delivery (Mueller, 2003 cited in Idadokima *et al.*, 2024), has reiterated that procurement performance connects with efficiency and effectiveness in carrying out daily activities. There are eight indicators that have been selected to measure procurement performance and these include; the level of contract utilization, suppliers performance, procurement cost, level of price variance, expiration management, procurement cycle time and variability, staff training and payment processing time.

### **Value for Money**

The ultimate objective of the public procurement activity is to achieve best value for money in order to maximize economy and efficiency of public spending. This key operating principle relate to a number of factors which include not only the price of the goods, works or services, but also the suitability and satisfactory quality. Other influential factors may include total life cycle costs, maintenance, servicing

costs, delivery/construction period, transportation or storage costs, as well as benefits of broader elements whether environmental, social and economic. Baker, Dross, Shah, and Plastron (2013) noted that Value for Money (VFM) is a concept that has been widely used for some time within the commercial and industrial sectors which collaborated the views of Bidne *et al.* (2012) who acknowledged that value for money had been embraced internationally as an essential tool for assessing the relative costs and benefits of alternative options available for selection for the provision of a potential public project, though an often misunderstood phrase (Barr & Christie, 2014); Baker *et al.* (2013) further argued that there is no universal definition for the term value for money and the most cited definition states that value for money is 'the optimal use of resources to achieve the intended outcomes. The definition' of Value for Money is now in common currency, providing a framework for analysis shaped by economy, efficiency and effectiveness. However, the achievement of Value for Money should be assessed in conjunction with other project aspects such as service quality, risk transfer, and wider policy objectives (Akintoye, Hardcastle, Beck, Chinyio, & Asenova, 2003).

They further asserted that the overall project success is to a very large extent determined by the ability of the client to adopt and sustain the Value for Money regime throughout the project life. Therefore, It is worthy of note that securing value for money is not limited to some project delivery variants such as the traditional/conventional method of project delivery or to just design and build but to also variants such as public-private partnerships, relational contracting. Burger and Hawkesworth, (2011) noted that as a matter of principle, the choice between using a PPP or traditional procurement should be simple; however, governments should prefer the method that creates the most value for money.

### **Public Accountability**

The concept of accountability involves the proper documentation of all the activities that take place in the procurement process and the responsibility to demonstrate that acquisition, works, services has been executed in accordance with the articulated rules and standards and the officer reports fairly and accurately on performance results vis-à-vis mandated roles and or/plans (Adegite, 2016). It means doing things transparently in line with due process and the provision of feedback. It shows the extent to which a person can be answerable to whoever has invested some amount of trust, faith and resources on them (Onuorah & Appah, 2014). Public accountability is an essential component for the functioning of our political system, use of public fund and the ascertainment of the procurement

cost. Accountability is very important in determining the rationale behind all procurement decisions. Accountability guarantees accurate written records, including computer records which are essential in demonstrating that proper ethical standards have been observed. Hence, appropriate records should be maintained throughout the procurement process. These records should provide an audit trail of the reasons for making a particular procurement decision. The type and detail of information that is recorded should be specified in local procedural guidelines and will depend on the complexity or sensitivity of the particular purchasing issue Nadi, (2009). As accountability means that those who are charged with drafting and/or carrying out policy should be obliged to give an explanation of their actions to their subjects, (Johnson, 2004). This mechanism allows the openness of the process and brings defaulters to book Okafor and Modebe (2015) opine that when activities are recorded accurately in the various stages of the procurement procedure accountability become feasible, and enable appropriate audit trail of procurement decisions for controls, and serves as the official records in cases of administrative or judicial challenges and provide the avenue for citizens to monitor.

### Tender Evaluation and Procurement Efficiency

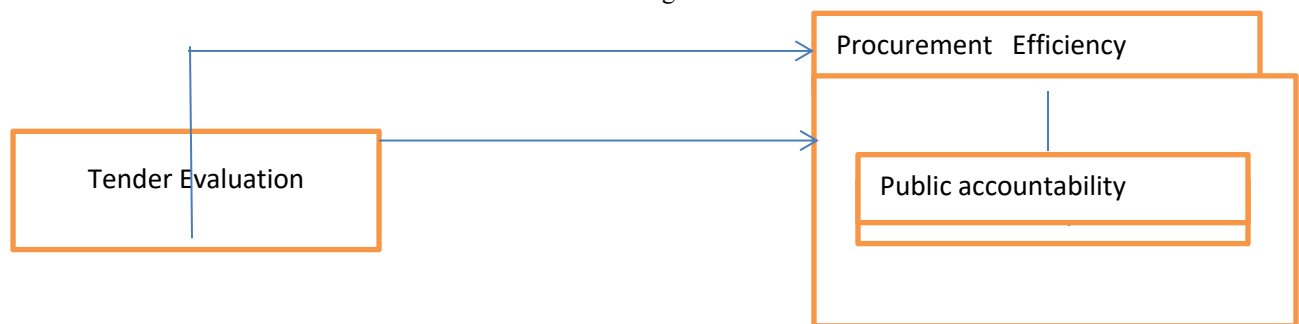
Twesigye, Shadrack, Anita, Baker and Brian (2022) examined the relationship between Bid evaluation practices and Contract performance in the Uganda Police Force (UPF). The study examined the three research objectives namely: relationship between bidder compliance and contract performance, relationship between technical evaluation of bidders and contract performance and lastly the relationship between financial evaluation of bidders and contract

performance in UPF. The study adopted a cross sectional survey design and employed both quantitative and qualitative approaches in data collection and analysis. The researcher used both primary and secondary data and analyzed data using Pearson correlation and multiple linear regression models. The results of the finding showed that there was a significant relationship between bid valuation practices under study and contract performance where by (bid compliance  $r = .062$ ;  $p < .802$ ) (technical evaluation  $r = .349$ ;  $p < .156$ ) and (financial evaluation  $r = .074$ ;  $p < .771$ ) respectively. The study concluded by mentioning that it's important for UPF to effectively conduct bid evaluation practices so as to enhance contract performance for effective service delivery. The study came up with several recommendations that UPF should comply with for optimal and effective utilization of resources by the force which include complying with general Procurement Principles and PPDA guidelines on public procurement in order to achieve effective contract performance. Although, the study was carried out in Uganda while ours study is in the Rivers State government ministries Nigeria. In conclusion, the adoption tender evaluation has proven to have a positive influence on procurement efficiency, as it improves transparency, reduce cost of Government spending, and enables value for money. Based on the foregoing, the study thus hypothesized that:

**Ho1:** There is no significant relationship between tender evaluation and value for money in the Rivers State Government ministries.

**Ho2:** There is no significant relationship between tender evaluation and public accountability in the Rivers state Government ministries.

This study conceptualized a frame work as shown in Figure1.



**Figure 1.1:** Conceptual frame work of tender evaluation and Procurement efficiency in the Rivers State Government ministries.

### Methodology

The study adopted a cross-sectional survey in its investigation of the variables. The population for the study comprised twenty-six (26) ministries in the River State civil service. The study focused on procurement

officers in the 26 ministries. Preliminary investigation from the office of Head of service revealed that there are at least three (3) procurement officers in each of the ministries. Two research questions were asked. However, there was no need to venture into the rigorous procedures for determining an appropriate sample size because our population of study was not large and is less than thirty (30). Hence, we studied the entire accessible population (census) of twenty (26)

Ministries in the Rivers State Civil Service. The researcher randomly distributed three (3) structured copies of the questionnaire per ministries, which correspondingly summed up to seventy eight (78) copies of questionnaire. The reliability of the instrument was achieved by the use of the cronbach

Alpha coefficient with all the items scoring above 0.70. Two hypotheses were tested using the spearman's Rank Order correlation coefficient with the aid of statistical package for social sciences (SPSS) version 23.0. The test were carried out at a 95% confidence interval and a 0.5 level of significance.

## Data Presentation and Analysis

**Table 1.1 Reliability Coefficients of Variable Measures**

S/N	Dimensions/Measures other study variable	Number of items	Cronbach's Alpha	Comment
1	Tender evaluation	5	0.781	Reliable
2	Value for money	5	0.798	Reliable
3	Public accountability	5	0.780	Reliable

Source: SPSS Output, (2024).

**Table 2.1 Response Rates and descriptive statistics for tender evaluation (n=59)**

	<i>Tender Evaluation</i>	VHE	HE	ME	VLE	VHE	Mean	Std.
1	The evaluation committee signs and observes signing ethical code of conduct during the evaluation of bids.	8	9	9	15	18	3.44	1.418
2	Bidders have a certificate of Incorporation.	6	6	9	21	17	3.63	1.285
3	Bidders have transaction tax clearance.	5	4	8	13	29	3.97	1.299
4	Ethical code of conduct document is signed by bid evaluation committee before evaluation commences.	-	1	7	33	18	4.15	0.690

**Source: Research Survey Data, (2024).**

In response to item one, respondents affirmed that evaluation committee signs and observes signing ethical code of conduct during the evaluation of bids. This is accounted for by the high mean score of 3.44. Similarly, it was agreed that bidders have a certificate of Incorporation. This is also confirmed by the high mean score of 3.63. More so, the third item got similar approval as respondents agreed that bidders have

transaction tax clearance thus saving time in ministry. The mean score of 3.97 also speaks volume of this status. Furthermore, fourth item got an affirmative response that Ethical code of conduct document is signed by bid evaluation committee before evaluation commences. Thus speeds up the evaluation process in our ministries. This is backed by a mean score of 4.15

**Table 2.2 Response Rates and descriptive statistics for Value for Money (n=59)**

	<i>Value for Money</i>	VHE	HE	ME	VLE	VHE	Mean	Std.
1	Value for money helps contractors to utilize resources efficiently to achieve the intended outcomes.	5	4	8	13	29	3.97	1.299
2	Value for Money helps contractors to have a better understanding of the cost implications of product.	6	7	6	15	25	3.78	1.378

3	Value for money helps contractors combine cost, quality, and sustainability to meet customer requirements.	-	4	9	25	21	4.07	0.888
4	Project success is determined by the ability of the client to adopt and sustain the value for money throughout the project life.	-	-	11	39	9	3.97	0.586

*Source: Research Survey Data, (2024).*

From table

**Table 2.3 Response Rates and descriptive statistics for Public accountability (n=59)**

	Public accountability	VHE	HE	ME	VLE	VHE	X	Std.
1	Public accountability enhance contractors confidence in bidding process	9	8	6	26	10	3.34	1.334
2	Public accountability enhance transparency	8	9	9	15	18	3.44	1.418
3	Public accountability promote transparency	6	6	9	21	17	3.63	1.285
4	Accountability checkmate low standard of purchase materials of contractors.	5	4	8	13	29	3.97	1.299

*Source: Research Survey Data, (2024).*

From table 4.11 in response to item one, respondents affirmed that public accountability enhance contractors confidence in bidding process. This is accounted for by the high mean score of 3.34. Similarly, it was agreed for the second item that public accountability enhance transparency. This is also confirmed by the high mean score of 3.44. Furthermore, the third item shows that their public accountability promotes transparency this is accounted for by the high mean score of 3.63. Finally, it was agreed for the last item that accountability checkmate low standard of purchase materials of contractors. This is also confirmed by the high mean score of 3.97.

**Table 3.1 Correlation for the relationship between Tender evaluation and procurement efficiency**

		Tender evaluation	Value for Money	Public Accountability
Spearman's rho	Tender evaluation	Correlation Coefficient	1.000	.890**
		Sig. (2-tailed)	.	.000
		N	130	130
	Value for Money	Correlation Coefficient	.890**	1.000
		Sig. (2-tailed)	.000	.000
		N	130	130
	Public Accountability	Correlation Coefficient	.636**	.846**
		Sig. (2-tailed)	.000	.000
		N	130	130

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

*Source: Research Data (2024) and SPSS output version 23.0*

Table 3.1 illustrates the test for the two previously postulated bivariate hypothetical statements. The results show that for:

***H<sub>01</sub>: There is no significant relationship between Tender evaluation and value for money in the Rivers State government ministries***

The correlation coefficient ( $r$ ) shows that there is a significant and positive relationship between Tender evaluation and value for money. The  $\rho$  value 0.890 indicates this relationship and it is significant at  $p < 0.000 < 0.05$ . The correlation coefficient represents a high correlation indicating a very strong relationship. Therefore, based on empirical findings the null hypothesis earlier stated is hereby rejected and the alternate upheld. Thus, there is a significant positive relationship between tender evaluation and value for money in the Rivers State government ministries.

***H<sub>02</sub>: There is no significant relationship between Tender evaluation and public accountability in the Rivers State government ministries***

The correlation coefficient ( $r$ ) shows that there is a significant and positive relationship between tender evaluation and public accountability. The  $\rho$  value 0.636 indicates this relationship and it is significant at  $p < 0.000 < 0.05$ . The correlation coefficient represents a high correlation indicating a very strong relationship. Therefore, based on empirical findings the null hypothesis earlier stated is hereby rejected and the alternate upheld. Thus, there is a significant positive relationship between tender evaluation and public accountability in the Rivers State government ministries.

## Discussion of Findings

The relevance of Carters '10 Cs', Bid evaluation theory was developed by Ray Cater in 1995 to help buyers determine the most suitable bidder who will be able to perform a contract or a tender that is awarded by providing wide range of criteria to evaluate and rank bidders. Businesses have an obligation to maintain market efficiency. Bribery, bid rigging and collusion undermines market efficiency and leaves the entire market system open to change of immorality and illegitimacy. This study examines the relationship between tender evaluation and procurement efficiency in the Rivers State Government ministries. The findings revealed that there is a significant positive relationship between tender evaluation and procurement efficiency. This finding agrees with the study of Twesigye, Shadrack, Anita, Baker and Brian (2022) who examined the relationship between Bid evaluation practices and Contract performance in the Uganda Police Force (UPF). The study examined the three research objectives namely: relationship between bidder compliance and contract performance, relationship between technical evaluation of bidders and contract performance and lastly the relationship between financial evaluation of bidders and contract performance in UPF. The study adopted a cross sectional survey design and employed both quantitative and qualitative approaches in data collection and

analysis. The researcher used both primary and secondary data and analyzed data using Pearson correlation and multiple linear regression models. The results of the finding showed that there was a significant relationship between bid valuation practices under study and contract performance where by (bid compliance  $r = .062$ ;  $p < .802$ ) (technical evaluation  $r = .349$ ;  $p < .156$ ) and (financial evaluation  $r = .074$ ;  $p < .771$ ) respectively. The study concluded by mentioning that it's important for UPF to effectively conduct bid evaluation practices so as to enhance contract performance for effective service delivery. Although this study was done in Uganda, while ours was done in Nigeria. Hence, tender evaluation enhances procurement efficiency by reducing cost of Government spending, and enables economic growth.

## Conclusion

Tender evaluation is a crucial part of the procurement process where a contracting authority systematically assesses competing bids to select the most economically advantageous tender, based on pre-defined criteria like technical merit, price, experience, and financial stability. The process involves checking compliance, evaluating technical capabilities and financial resources, scoring bids against established criteria with weightings, and conducting moderation to ensure fairness before a final contract is awarded. While, Procurement efficiency is a business term that refers to the ability of an organization to procure goods, services and works in a cost-effective manner. It is a measure of how well an organization is able to acquire the goods and services it needs to run its operations, while minimizing the costs associated with the process. Specifically, also and in line with the objectives of this study, the study concludes that and also found that tender evaluation enhances procurement efficiency in the Rivers State Government Ministries.

## Recommendations

- i. Public Organizations in Rivers State should properly evaluate the tenders from vendors in order to ascertain the most suitable in terms of technical suitability, cost efficient and other capabilities.
- ii. Invest in training programs for procurement officials to enhance their skills and knowledge in areas such as contract management, negotiation, and risk assessment in order to improve transparency, accountability and reduce cost of Government spending.
- iii. There is need to enormously implement stringent procurement policies which encourage proper tendering processes in the Rivers State Government ministries.

## References

- Adegite, E. O. (2010). Accounting, accountability and national development, *Nigerian Journal of Accountant*, 43(1), 56-64.
- Akintoye, A. & Fitzgerald, E. (2000). A survey of current cost estimating practices in the UK, *Journal of Construction Management and Economics*, 18 (2), 161-172.
- Barsemoi, H. Mwangagi, P. & Asienyo, B.O., (2014). Factors influencing procurement performance in private sector in Kenya. *International Journal of Innovation and Applied Studies*, 9 (2), 632.
- Bidne, D. Kirby, A. Iuvola, L. J. Shattuck, B. Standley, S. & Welker, S. (2012). The value for money Analysis: A guide for more effective PSC& PPP Evaluations. Retrieved from <http://www.neppp.org/wp-content/uploads/2013/03/ps-051012Valuefor money-paper.pdf>
- Carter, R. (1995). The ten Cs of effective bid evaluation, *Purchasing and Supply Management*, 44-45.
- Chartered Institute of Procurement and Supply (2018). Scope and Influence of Procurement and Supply. (1st Ed.). Pretoria, UK: Profex Publishing.
- Diekmann, J.E. (1981). Cost-plus contractor selection: An analytical method Author links open overlay panel, *International Journal of Production Economics*. 7(2),147-158
- Edlira, M. & Etion K., (2025). Competition, savings, and accountability: A study of Albania's public procurement of services. *International Journal of Procurement Management* 23 (1), 106-125.
- Ferratt, T. & Vlahos, G. (1998). An investigation of task-technology fit for managers in Greece and the US. *European Journal Information System* 7, 123–136.
- Grant, C. & Osanloo, A. (2014). Understanding, selecting and integrating a theoretical framework in dissertation research: Creating the blue print for your house, *Administrative Issues Journal*, 4(2), 12-26.
- Hardy, S C (1978). Bid Evaluation Study for the World Bank, 1, University of Manchester a. Institute of Science and Technology, UK.
- Herbsman, Z & Ellis, R, (1992). Multi-parameter Bidding System-innovation in Contract Administration, *Construction Engineering and Management*, 118(1), 142-150.
- Holt, G D, Olomolaiye, P O & Harris, F C (1993). A Conceptual alternative to current tendering practice. *Building Research and Information*, 21(3), 167-72.
- Idadokima, S. Nwaonuma, U. D., & Wordu, C. B. (2024). E-bid selection and procurement efficiency of oil servicing companies in Rivers State. *N.D.A Journal of Management Sciences Research* 2 (1), 162-170.
- Johnson, R. & Cureton, A. (2004). Kant's moral philosophy. The Stanford Encyclopedia of Philosophy Fall 2024 Edition.
- Johnson, T.C. (2004). Forecast dispersion and the cross section of expected returns. *The American Journal of Finance Association*. 59(5), 1957-1978.
- Koros, C. N. & Kwasira J. (2021). Influence of evaluation prequalification practices on performance of the procurement department at moi university, *Journal of Supply Chain Management*, 2(2), 14-27.
- Matilla-García, M., & Vega, P. (2024). An empirical analysis of the impacts of competition on procurement costs. *Journal of Applied Economics*, 1–16.
- Moselhi, O and Martinelli, A (1990), Analysis of Bids Using Multi-attribute Utility Theory in Transactions, The International Council for Construction Research Studies and documentation. CIB W-65, Sydney, Australia, 335-345.
- Mueller, D. C. (2003). Public Choice (3th ed.). London: Cambridge University Press.
- Nadi, E. O. E. (2009). Curbing corruption in public procurement process in Nigeria. A thesis submitted in partial fulfillment of the requirement for the award of degree of Master of Science (M.sc) in construction management. Retrieved from: <http://www.naulibrary.org/dglibra>.
- Okafor, N. & Modebe, M. A. (2005). Accountability in public procurement. *International Journal of Public Administration*. 7(2), 117-136.
- Onuorah, A. C. & Appah, E. (2007). Accountability and public sector financial management in Nigeria. *Arabian Journal of Business and Management Review*, 1(6), 1-17.
- Padhi, S. & Mohapatra P. (2011). Detection of collusion in government procurement auctions. *Journal of Purchasing and Supply Management*, 17:207–221.
- Sanchez-Graells, A. (2018). Transparency and competition in Public Procurement, Comparative View on their difficult balance SSRN. [https://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=319](https://papers.ssrn.com/sol3/papers.cfm?abstract_id=319).
- Standardized, P. P, (2013). Public procurement procedures handbook, 1-1.
- Sullivan, O.N. (2000). The Impact of Board Composition and Ownership on Audit Quality: Evidence from Large UK Companies. *The British Accounting Review*, 32, 397-414.
- Twesigye, N. Shadrack, N. Anita, M. Baker, A. W. & Brian, S. (2022). Bid Evaluation Practices and Contract Performance in Government Departments: A Case of Uganda Police Force.

*International Journal of Academic Management  
Science Research 6 (9), 119-135.*