

ISSN: 2360-9944 | Volume 12, Issue 3 | March, 2025 | pages 170 – 199

OTL: 27751456211240

arcnjournals@gmail.com https://arcnjournals.org

## EFFECT OF PROCUREMENT MANAGEMENT ON PERFORMANCE OF STATE UNIVERSAL BASIC EDUCATION **BOARD (SUBEB) BENUE STATE, NIGERIA**

## Tilley Joseph Keghen<sup>1</sup>, Prof Patrick Zayol<sup>2</sup> and Dr. O. A. Olotu<sup>3</sup>

<sup>1</sup>Department of Procurement Management, Joseph Sarwuan Tarka University Makurdi Benue State Nigeria <sup>2</sup>Department of Accounting, Joseph Sarwuan Tarka University Makurdi Benue State Nigeria <sup>3</sup>Department of Agricultural Marketing, Joseph Sarwuan Tarka University Makurdi Benue State Nigeria

Abstract: The study examined the effect of procurement management on the performance of the State Universal Basic Education Board (SUBEB) in Benue State, Nigeria. It was anchored on the Transaction Cost Economics (TCE) theory. Data were acquired from 121 respondents using a survey research design. Factor analysis confirmed the validity of the instrument, while Cronbach's Alpha coefficient of 0.833 demonstrated its reliability. Data analysis involved descriptive statistics and multiple regression to evaluate the hypotheses. The results indicate that risk management (RKM) had a significant positive effect on SUBEB performance, with a coefficient of 1.891 (p = 0.012), indicating that improvements in risk management increase the likelihood of better performance by approximately 6.26 times. Vendor evaluation (VDE) also significantly contributed to SUBEB performance (B = 1.691, p = 0.025), with an odds ratio of 3.75, suggesting that strong vendor evaluation practices enhance performance by nearly fourfold. However, oversight mechanisms (OSM) (B = -0.388, p = 0.434) and contract management (CTM) (B = 0.030, p = 0.951) showed non-significant relationships with performance, indicating that current practices in these areas may not significantly affect SUBEB outcomes. Risk management and vendor evaluation are key drivers of SUBEB performance, while oversight mechanisms and contract management require improvement. The study recommends strengthening risk management practices and vendor evaluation criteria to improve SUBEB performance, while revisiting and enhancing oversight and contract management mechanisms to align them with performance goals.

Key words: Procurement Management, Organizational Performance, Oversight Mechanism, Risk Management, Contract Management.

#### 1.0 **INTRODUCTION**

#### **Background of the Study**

The efficacy of the State Universal Basic Education Boards (SUBEBs), particularly that of Benue State, is vital in Nigeria as they are responsible for delivering fundamental education. The efficacy of educational institutions worldwide is assessed by their capacity to provide excellent education, optimize resources, and improve student results. Nonetheless, throughout Africa and Nigeria, elements such as inadequate finance, substandard infrastructure, and procurement inefficiencies have impeded the efficacy of these institutions (Akpan, 2021). In Nigeria, State Universal Basic Education Boards (SUBEBs) are tasked with executing the Universal Basic Education (UBE) programme, which corresponds with the United Nations Sustainable Development Goals (SDGs) to ensure free and compulsory education (Olanrewaju and Babajide, 2022). Essential elements of procurement management, including risk management, oversight mechanisms, vendor assessment, and contract management, guarantee the timely delivery of educational resources and services that meet established

criteria. Effective procurement management enable organizations such as SUBEB to manage risks, avert corruption, and enhance accountability, hence improving overall organizational performance and educational results. Effective risk management in procurement is essential for the seamless functioning of SUBEBs, especially in guaranteeing the prompt provision of high-quality instructional resources. Delays, financial losses, and substandard supplies pose significant risks to educational initiatives (Ibrahim and Tijani, 2020). Robust supervision procedures in procurement processes are vital for fostering openness and accountability, which are crucial for the efficacy of public institutions such as SUBEBs (Eke and Omotosho, 2021).

Vendor evaluation is a crucial component of procurement management that profoundly impacts organizational performance. Assessing vendors according to their historical performance, financial viability, and capacity to fulfill contractual commitments guarantees the maintenance of quality (Adamu and Yusuf, 2022). In the context of SUBEB Benue State, comprehensive vendor assessment is essential for identifying dependable suppliers of educational goods and services. This diminishes the probability of delays, inferior supply, and contractual disagreements, which could adversely affect the board's performance (Adewuyi and Akintola, 2021). The correlation between procurement management and organizational performance has been substantiated both practically and theoretically. Studies indicate that proficient procurement methods, including risk management, oversight, vendor assessment, and contract administration, improve the performance of public sector entities (Nwankwo and Ikechukwu, 2022). Resource-based theory posits that businesses can enhance performance through the proper management of resources, encompassing procurement procedures. Effective procurement management by SUBEB Benue State guarantees the prompt provision of high-quality resources, resulting in enhanced educational outcomes and overall performance (Chukwuma and Uche, 2021).

### **Statement of Problem**

In an ideal context, the State Universal Basic Education Board (SUBEB) in Benue State should be a model of efficiency and transparency, particularly in managing procurement processes. Proper procurement management practices ensure value for money, adherence to budgetary limits, and timely project execution, which collectively enhance the teaching and learning environment. Despite these expectations, the procurement processes at SUBEB in Benue State appear to face significant challenges, leading to suboptimal organizational performance. Issues such as procurement delays, poorly executed vendor selection, and weak oversight mechanisms have resulted in inefficiencies in service delivery. These deficiencies could hinder the board's ability to provide essential educational resources and complete critical infrastructure projects on time.

Several studies have explored procurement challenges within public institutions in Nigeria, particularly in the education sector. Research has identified issues such as corruption, lack of transparency, and insufficient monitoring as common barriers to effective procurement management (Eze & Obikeze, 2019; Onyango et al., 2020). Studies in Benue State have highlighted procurement irregularities, such as favoritism in vendor selection and poor contract enforcement, as major factors affecting project implementation (Adamu, 2021), lack of practical application of risk management, delays and inefficiencies (Ifeanyi & Chukwu, 2020), low level of training and capacity building for procurement personnel (Abah & Ojimba, 2018; Usman et al., 2022). Despite these insights, most studies have been generalized,

providing limited focus on the specific operations of SUBEB and their direct impact on educational performance in the state.

Although existing studies have illuminated key issues in procurement management, there remains a significant research gap regarding how these challenges specifically affect SUBEB's performance in Benue State. Most investigations have not comprehensively analyzed the relationship between procurement practices such as vendor evaluation, risk management, and contract monitoring and the delivery of quality basic education. It is on this basis that the current study is poised to fill these gaps.

## **Objectives of the Study**

The main objective of the study is to examine the effect of procurement management on performance of State Universal Basic Education Board (SUBEB), Benue State, Nigeria. The specific objectives are to;

- i. assess the effect of risk management on performance of Benue State Universal Basic Education Board (SUBEB).
- ii. determine the effect of oversight mechanism on performance of State Universal Basic Education Board (SUBEB), Benue State, Nigeria.
- iii. ascertain the effect of vendor evaluation on performance of State Universal Basic Education Board (SUBEB), Benue State, Nigeria.
- iv. examine the effect of contract management on performance of State Universal Basic Education Board (SUBEB), Benue State, Nigeria.

## Significance of the Study

This study is significant for various stakeholders, including students, parents, policymakers, and government officials, as it highlights the role of effective procurement management in enhancing educational services within SUBEB in Benue State. By demonstrating how improved procurement methods lead to the timely delivery of resources, the study underscores their impact on the learning environment and overall educational outcomes. It also provides policymakers with actionable recommendations to enhance transparency, accountability, and governance by addressing procurement deficiencies such as poor oversight and resource misallocation. Additionally, the study examines key procurement processes like vendor appraisal and contract management, identifying areas for improvement to minimize bureaucratic delays and inefficiencies. Furthermore, the research offers empirical insights into how procurement strategies influence organizational performance in the education sector, contributing to the development of theoretical frameworks that explain the link between procurement management and public sector efficiency.

#### 2.0 LITERATURE REVIEW

#### **Theoretical Framework**

#### **Principal-Agent Theory**

The Principal-Agent Theory, developed in the 1970s by Stephen Ross and Barry Mitnick, explores the relationship between principals (such as SUBEB) and agents (such as procurement managers), focusing on how principals can incentivize agents to act in their best interest. This theory addresses situations where agents are contracted to perform tasks that primarily benefit the principal rather than the agent (Higgs, 2018). Various strategies,

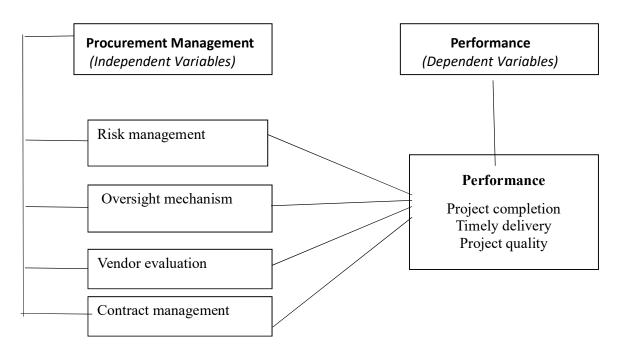
including performance-based incentives, financial disclosures, and employment-related sanctions, can be used to align the agent's interests with those of the principal. In procurement management, this alignment is critical to ensuring efficiency, accountability, and the proper allocation of resources. Within SUBEB, the Principal-Agent Theory provides a useful framework for analyzing procurement management challenges and identifying ways to enhance efficiency. SUBEB (the principal) entrusts procurement responsibilities to managers (agents) who oversee critical functions such as contract negotiations, vendor selection, and risk management (Agaba and Shipman, 2015). While agents may have specialized knowledge, inefficiencies can occur when their interests diverge from those of SUBEB.

## **Transaction Cost Economics (TCE)**

Formulated by Oliver Williamson in 1979, Transaction Cost Economics (TCE) provides a framework for analyzing the costs linked to various economic activities. It suggests that businesses select governance systems (such as hierarchy, market, or hybrid) according to the comparative costs of market exchange (e.g., search, bargaining, monitoring) and hierarchical control (e.g., salary, bureaucracy). Transaction cost theory asserts that the ideal organizational structure maximizes economic efficiency by reducing exchange costs. The theory posits that every transaction type incurs coordination costs associated with monitoring, controlling, and managing transactions (Williamson, 1979). The Transaction Cost Economics (TCE) theory is highly relevant to the procurement management of Benue State Universal Basic Education Board (SUBEB) as it provides a framework for understanding the governance structure of contractual relationships within the supply chain. Through applying Transaction Cost Economics (TCE) principles, the Benue State Universal Basic Education Board (SUBEB) can carefully assess the costs of various procurement strategies, choose the best governance models for buyer-supplier relationships, and make informed decisions about managing core competencies in-house, outsourcing non-core functions, and using arms-length agreements for non-essential tasks.

## **Conceptual Framework**

Figure 1: Schematic Diagram of the Study



#### Source: Researchers' Model

Figure 1 presents a schematic representation of the study examining the correlation between procurement management and performance, with procurement management as the independent variable affecting performance, the dependent variable. This model delineates procurement management through elements including risk management, supervision methods, vendor assessment, and contract administration. These factors are posited to influence the performance of the Benue State Universal Basic Education Board.

#### **Procurement Management**

The procurement manual (2009) defines procurement as the process by which an organization obtains critical resources, including equipment, logistics, materials, supplies, and services, to achieve its primary business and development objectives. This purpose can be attained through several legal techniques, including acquisition, leasing, or utilizing any other suitable means. Procurement is the process of obtaining essential goods and services for an organization, and it is a crucial corporate function. Procurement involves a wide range of tasks, including needs identification, supplier sourcing, contract negotiation, supplier relationship management, and performance evaluation. According to Ellram and Tate (2020), the procurement process seeks to optimize organizational value by guaranteeing quality, efficiency, and adherence to norms and policies. Procurement, as articulated by Ishmael and Nondi (2017), is the strategic process by which organizations obtain items or services, evaluating the factors that provide the most value relative to the expenditure incurred. These variables include factors such as cost, quality, accessibility, and performance. It is important to acknowledge that the terms "procurement" and "purchasing" are frequently utilized interchangeably by academics and authors, despite their fundamental reference to the same concept: the act of acquiring inputs or resources for an organization (Ochola and Kitheka, 2019).

### **Dimensions of procurement management**

#### a) Risk Management

Risk refers to the uncertainty around the occurrence of an event, which may present either a detrimental danger or a beneficial opportunity, thereby affecting the attainment of an organization's primary objectives. It pertains to the "impact of uncertainty on objectives" (Hopkin, 2021). Risk Management is defined as "the process of understanding and managing the risks that an organization inevitably faces in pursuing its corporate objectives" (Hopkin, 2021).

#### b) Oversight mechanisms

Oversight mechanisms entail the creation of frameworks, processes, and protocols to scrutinize and assess procurement actions at many phases. Effective oversight commences with a precise definition of duties and responsibilities, encompassing those of oversight entities such as procurement committees, internal audit units, and external oversight agencies (Kraai *et al.*, 2017). Oversight procedures strengthen public trust, promote good governance, and facilitate the attainment of procurement objectives through independent monitoring and accountability (Abdulai *et al.* 2021).

#### c) Vendor Evaluation

Vendor evaluation, sometimes referred to as supplier evaluation, is a systematic procedure for reviewing and choosing suppliers or contractors to ensure compliance with the organization's established needs and standards. Abdel-Basset *et al.* (2018) define supplier

assessment as "a tool utilized to assess and monitor the overall performance of current suppliers." In purchasing departments, the evaluation of suppliers is an ongoing activity that constitutes a vital responsibility of the procurement manager.

## d) Contract Management

Contract management concerning procurement denotes the systematic administration and supervision of contracts established by an organization during the procurement process. This process entails the effective implementation, oversight, and enforcement of contractual agreements to guarantee that goods, services, or works are provided in accordance with the stipulated terms, conditions, quality standards, and timetables. Contract management commences with the creation of explicit and detailed contract documents delineating the rights, obligations, and responsibilities of both parties (Aluonzi *et al.*, 2016).

#### Performance

Organizational performance refers to an organization's capacity to execute assigned tasks in order to fulfill its established goals, objectives, mission, and vision, while also highlighting the processes and resources utilized to attain these aims (Risnawati *et al.*, 2022). Ion and Criveanu (2016) assert that "performance should be defined as the aggregate of work effects, as they establish the most significant correlation with the organization's strategic objectives, customer satisfaction, and economic contributions." The author asserts that performance must consider both inputs (the exertion invested) and outputs (the outcomes of that exertion). This definition equates performance with the totality of work's impact. Performance is attained when all efforts are directed towards accomplishing established targets and fulfilling customer satisfaction. Objectives and customer happiness, however, cannot be precisely quantified.

### 2.3 Review of Related Empirical Studies

Amadi *et al.* (2024) explored the link between procurement management and the performance of the Rivers State Universal Basic Education Board in Port Harcourt in their study titled "Ensuring Effective Resource Allocation: Procurement Practices and Performance in Port Harcourt." The investigation demonstrated a favorable association between clearly specified procurement policies and enhanced performance. The thematic analysis of the interview data corroborated these conclusions. Stakeholders emphasized that excellent procurement methods facilitated efficient resource allocation, resulting in the acquisition of vital educational resources and the prompt completion of school maintenance projects. Nonetheless, the study recognizes its limitations. The self-reported nature of certain interview data may induce bias. The generalizability of the findings may be confined to the Port Harcourt environment within Rivers State.

Ogbonna and Eneh (2024) examined the influence of procurement management on the performance of the Enugu State Universal Basic Education Board. The study use route analysis, a sophisticated statistical methodology that transcends mere correlations to investigate causal links among variables. The route analysis demonstrated that effective and transparent procurement processes significantly enhance educational outcomes in Enugu SUBEB schools. The limited duration (two years) for data collection constrains the generalizability of the findings about long-term effects. The study concentrated exclusively on Enugu State, hence constraining the external validity of the findings.

Akinyemi et al. (2023) examined the correlation between procurement management practices and the performance of the Lagos State Universal Basic Education Board. This study utilized a

mixed-method approach to achieve a thorough understanding of the phenomenon. The investigation demonstrated a favorable and statistically significant correlation between robust procurement methods and enhanced SUBEB performance. Institutions that emphasized transparency and followed stringent supplier selection protocols exhibited superior infrastructure quality and reduced student-teacher ratios. The applicability of the findings may be confined to the particular situation of Lagos State. The subjective character of interview data requires prudence in interpretation.

Ibrahim *et al.* (2023) investigated the effect of procurement management on educational outcomes in the Kano State Universal Basic Education Board. The study adopted a quantitative methodology, using data from two principal sources. The findings indicated a favourable correlation between robust procurement methods and enhanced student learning outcomes. Schools exhibiting transparent and efficient procurement processes, shown by compliance with legislation and competitive bidding practices, correlated with elevated student test scores and enrolment rates. Future study that includes a broader array of Nigerian states and investigates the causal relationship between procurement and student achievement through longitudinal studies would enhance the generalisability and robustness of the findings.

Zwingin *et al.* (2022) investigated procurement management and its influence on the performance of the Oil and Gas Industry in Nigeria. The study employed an ex-post survey methodology, focusing on secondary data obtained from the financial statements of selected organisations. The study's findings indicated a positive albeit insignificant association between procurement management and the performance of oil and gas businesses in Nigeria, with a coefficient of 6.45 and a significance value of 0.589, exceeding the 0.05 level of significance. In conclusion, the study demonstrates that when organisations engage sufficiently in asset acquisition, such investments yield improved profitability for the organisation. The research conducted by Zwingin et al. (2022) possesses limitations. Although a positive association is shown, the statistical significance is minimal (p-value of 0.589). The ex-post survey design utilising financial accounts yields correlational data, rather than definitive evidence that superior procurement procedures result in enhanced performance.

Alasfar (2022) investigated the impact of procurement management on organisational performance in the Syrian telecommunications industry. The research method utilised a survey as the strategy and a quantitative methodology, employing a self-administered questionnaire to obtain the primary findings of the study. The study utilises a singular cross-sectional design, with data collection from participants conducted only once. The analysis was performed using the Statistical Package for the Social Sciences (SPSS). The study's findings revealed a significant positive correlation between procurement management and organisational performance, indicating a statistically meaningful effect of procurement management on organisational performance at the significance level ( $\alpha < 0.05$ ). Alasfar's (2022) study demonstrates a positive correlation; nonetheless, it possesses limitations. A solitary cross-sectional design captures a specific moment, limiting the understanding of causality. Secondly, sole reliance on self-reported data through surveys may introduce bias.

Awuah (2022) examined the impact of the procurement procedure on higher education institutions in Ghana. The study aims to investigate the impact of procurement planning, procurement control, and procurement monitoring on the procurement performance of

public tertiary universities. The data were collected from persons employed at various tertiary institutions utilising a cross-sectional study approach and a casual research design. The data were analysed using SPSS. The results were subsequently provided in tabular format. The study indicated that procurement planning, procurement control, and procurement monitoring significantly and positively influence the procurement performance of the tertiary institutions examined. Awuah (2022) posits a favourable correlation between procurement procedures and performance, albeit with certain restrictions. The cross-sectional design records a singular moment, constraining the comprehension of causality. Moreover, dependence exclusively on employee surveys may induce bias, and the presentation of findings solely in tabular form diminishes transparency in data analysis.

Abdullahi and Okoye (2021) investigated the impact of procurement management on the performance of Universal Basic Education Board Projects in the Federal Capital Territory (FCT), Nigeria. The researchers performed a quantitative study, employing a structured questionnaire to gather data from procurement officers and senior officials in the Federal Capital Territory (FCT). The research utilised statistical methods, including regression analysis, to investigate the correlation between procurement management factors and project performance results. The study demonstrated a substantial association between good procurement management techniques, including transparent bidding processes and efficient contract management, and project success in the FCT. The study identifies a correlation between effective practices and project performance, although it fails to consider potential limits such as generalisability or officer prejudice.

Adeyemi and Olowo (2020) examined procurement management and the performance of the Universal Basic Education Board in Lagos State, Nigeria. The research utilised a quantitative methodology, employing surveys to gather data from procurement officers and officials in Lagos State. The research employed statistical methods like correlation analysis and regression analysis to examine the gathered data. The research demonstrated a substantial positive link between efficient procurement management techniques and performance in Lagos State. Streamlined procurement processes, transparency, and accountability were recognised as essential elements enhancing performance. The reliance on self-reported data and the narrow scope to Lagos State in Adeyemi and Olowo's (2020) study may impact its generalisability.

Nkpee and Tamunomiebi (2020) conducted an empirical analysis of the correlation between supplier relationship management and the performance evaluation of vendors within the Rivers State Bureau on Public Procurement, Nigeria. The study findings indicated a substantial correlation between supplier relationship management and vendor performance evaluation in the Rivers State Bureau of Public Procurement. The data indicated that supplier relationship management enhanced both cost performance and quality performance. The study's dependence on self-administered surveys and a limited sample size may restrict generalisability and neglect wider contextual factors influencing procurement outcomes.

Ibrahim (2019) examined procurement management procedures and the performance of Universal Basic Education Board Projects in the Federal Capital Territory (FCT), Nigeria. The research utilised a mixed-methods approach, integrating quantitative and qualitative techniques. The research result indicated that efficient procurement management procedures, such as oversight mechanisms, competitive bidding, and contract administration, substantially impacted project performance in the FCT. Ibrahim's (2019) research on Universal

Basic Education initiatives in the FCT demonstrated that excellent procurement processes enhance project performance. Notwithstanding methodological strengths, including mixed approaches, the findings lack external validation and broader implications outside the FCT, hence constraining generalisability to other regions in Nigeria.

Agyemang (2019) evaluated the impact of procurement methods on the performance of private universities in Greater Accra. The research utilised a descriptive survey design and was underpinned by a quantitative methodology. Procurement practices were found to explain a statistically significant 55.7% of the variance in the performance of private universities in Greater Accra, after controlling for other factors that may influence their performance. Supplier partnerships, contract management, and procurement planning procedures were identified as substantial positive drivers to enhancements in organisational performance. The study's limitation is its neglect of essential contextual elements, like institutional size, financial stability, and academic reputation, which can substantially affect university performance in conjunction with procurement methods.

Adekunle and Afolabi (2019) investigated the impact of procurement management on the performance of the Universal Basic Education Board in Nasarawa State. The study employed a mixed-methods research design that included both quantitative and qualitative methodologies. The results demonstrated a substantial correlation between efficient procurement management strategies and performance in Nasarawa State. Adekunle and Afolabi's (2019) mixed-methods study neglected contextual elements such as budget limits, political pressures, and local economic situations, which significantly impact procurement outcomes and educational achievement, hence restricting its broader applicability and analytical depth.

Wambua and Kagiri (2019) examined the influence of procurement methods on the organisational performance of multinational firms in Kenya, specifically targeting Oracle Technology Kenya Limited. The research utilised a case study design, encompassing a sample of 500 procurement personnel across different organisational tiers, including tactical purchasing officers, category managers, logistics managers, and procurement directors. The data collection method utilised a blend of qualitative and quantitative approaches, predominantly via structured questionnaires. The results indicated that procurement risk management, supplier collaborations, sourcing, and information communication technologies favourably impact organisational performance. The dependence on a singular case study in the research conducted by Wambua and Kagiri (2019) constrains generalisability. Moreover, self-reported data from structured surveys may add response bias, thereby compromising the validity of the findings.

Ahmed and Adesina (2017) examined the impact of procurement processes and management on the performance of the Universal Basic Education Board in Kogi State. The research utilised a quantitative methodology, employing a standardised questionnaire to gather data from the authorities. The survey data were analysed employing descriptive statistics and SPSS. The study demonstrated a substantial correlation between proficient procurement management procedures (risk management and contract management) and the performance of the Board in Kogi State. Exclusive dependence on descriptive statistics and SPSS for analysis may neglect intricate qualitative insights regarding procurement processes. Methodologically, the

inclusion of qualitative data or mixed approaches could yield a more thorough comprehension of the dynamics affecting procurement management and organisational success.

## **Research Gap**

A review of pertinent empirical literature was conducted. The empirical research produced inconclusive outcomes. Numerous research gaps are apparent in the examined empirical studies on procurement management and organisational performance across diverse contexts. Amadi *et al.* (2024), Ogbonna and Eneh (2024), and Akinyemi *et al.* (2023) underscore recurring issues of methodological constraints and contextual particularity. Many studies predominantly utilise quantitative methods such as surveys and statistical analyses, overlooking comprehensive qualitative inquiry that could provide valuable insights into organisational dynamics and stakeholder views affecting procurement outcomes. The gap is prominently illustrated in the research conducted by Ibrahim (2019), Akubuko *et al.* (2019), and Zwingin *et al.* (2022), which predominantly employs quantitative data while lacking comprehensive qualitative exploration of the perceptions and implementations of procurement policies within organisations.

#### 3.0 METHODOLOGY

This section consists of research design, study area, population of the study, sample size, sampling techniques, instrument of data collection, validation of instruments, reliability of instrument, model specification and techniques for data analysis.

### **Research Design**

This research used a quantitative research design. Quantitative research design is a systematic approach to investigating phenomena through the collection and analysis of numerical data. It focuses on measuring variables, identifying patterns, and testing hypotheses using structured tools such as surveys, experiments, or existing datasets.

#### The Study Area

Makurdi is the capital city of Benue State, Nigeria, situated along the banks of the Benue River. It serves as the administrative and economic hub of the state, hosting various government institutions, including the State Universal Basic Education Board (SUBEB). Known for its agricultural prominence, Makurdi plays a key role in the state's production of crops like yams, cassava, and grains, earning Benue State the nickname "The Food Basket of the Nation." The city's infrastructure includes educational institutions, markets, and a growing urban population. As the location of SUBEB's headquarters, Makurdi is central to educational planning and implementation, influencing the quality of basic education across the state.

#### **Population of the Study**

The study's population comprises one hundred twenty-one (121) respondents. The group comprises 121 Procurement Staff and additional stakeholders involved in the procurement process at the Benue State Universal Basic Education Board (SUBEB, 2024). SUBEB is a governmental institution tasked with the administration and execution of basic education initiatives in Benue State, Nigeria. The staff constituted the study population. The Board's senior management will address concerns over the performance aspect of the study.

### Sample Size and Sampling Technique

In a study investigating the effect of procurement management on the performance of the Benue State Universal Basic Education Board (SUBEB), the complete population of 121 staff in the study area was employed as a census. Due to the small and controllable population of the study, the entire staff was employed as the sample to ensure a comprehensive representation

of the department's dynamics and processes. Secondly, utilising the entire crew reduces sampling errors and biases that may arise from selecting a smaller sample. Thirdly, it enables a thorough analysis of the influence of procurement management strategies on performance by incorporating all viewpoints and experiences from both within and outside the Department.

#### **Instrument of Data Collection**

The primary tool for data collecting is a structured questionnaire. A questionnaire is formulated to elicit particular information. A four-point scale will be utilised in the questionnaire, comprising the ratings: Strongly Agreed (SA), Agreed (A), Disagreed (D), and Strongly Disagreed (SD). The survey is segmented into two parts. Section A presents the demographic information of the respondents, whereas Section B includes questions pertaining to the specific aims of the study.

### Validity of the Instrument

The validity test was conducted to assess the research instrument's capacity to measure the intended variable. Both content validity and construct validity were utilised. Content validity was assessed through expert input from my supervisors and other specialists in the field, while construct validity was evaluated using a factor analytical tool that incorporated the Kaiser-Meyer-Olkin (KMO) measure and Bartlett's Test of Sphericity. A pre-test study was conducted with thirty percent of the sample to validate the instrument, and the results were analysed using exploratory factor analysis. The results were then used for exploratory factor analysis, as shown in Tables 1-3.

Table 1: Kaiser-Meyer-Olkin and Bartlett's test

Kaiser-Meyer-Olkin Measure of	.936	
	Approx. Chi-Square	19.744
Bartlett's Test of Sphericity	df	10
	Sig.	.002

The Kaiser-Meyer-Olkin (KMO) measure and Bartlett's Test of Sphericity are commonly utilised to assess the suitability of data for factor analysis, an essential aspect of determining construct validity in evaluating the reliability of a research instrument. The Kaiser-Meyer-Olkin (KMO) measure of sample adequacy presented in Table 1 indicates a notably high value of .936. This significantly exceeds the advised threshold of 0.5, signifying that sampling is exceptionally suitable for factor analysis in this research. The Bartlett's Test of Sphericity, also included in the table, indicates a significant result (p-value = .002). This indicates that the data probably exhibits adequate association between the variables employed to assess procurement management and the performance of SUBEB.

**Table 2: Total Variance Explained** 

Compo	Initial Eigenvalues			Ext	Extraction Sums of			Rotation Sums of Squared		
nent				Sq	uared Load	dings		Loadings		
	Total	% of	Cumulati	Total	% of	Cumulati	Total	% of	Cumulati	
		Variance ve %			Variance ve %		Variance		ve %	
1	2.044	40.890	40.890	2.044	40.890	40.890	2.044	40.884	40.884	
2	1.068	21.359	62.249	1.068	21.359	62.249	1.068	21.365	62.249	
3	.905	18.104	80.353							
4	.788	15.768	96.121							
5	.194	3.879	100.000							

Extraction Method: Principal Component Analysis.

**Legend:** PUB = Performance of Benue State Universal Basic Education Board (SUBEB), RKM = Risk management, OSM = Oversight mechanism, VDE = Vendor evaluation, CTM = Contract management

Table 2 illustrates the variance accounted for by each component (factor) derived from Principal Component Analysis (PCA) in the investigation of procurement management's impact on SUBEB performance. Although concentrating on a limited number of predominant features may enhance construct validity, there is also a rationale for incorporating all components in this study. Table 2 indicates that the initial two components account for a significant proportion of the variance (exceeding 62%). The remaining components (3, 4, and 5) together represent about 38% of the variation (18.104% + 15.768% + 3.879%). This indicates that there may be correlations or particular facets of procurement management and SUBEB performance represented by these components, notwithstanding their minimal contribution to overall variation. In the context of this study regarding the impact of procurement management on SUBEB performance, a more thorough knowledge may be beneficial. Omitting components purely based on the percentage of variance explained may result in neglecting potentially significant elements of the relationship. Component 3, which accounts for 18.104% of the variance, may include a particular aspect of risk management (RKM) that significantly impacts SUBEB performance. Consequently, incorporating all elements while recognising their differing impacts on the total variance may yield a more comprehensive understanding. Researchers can next explore the interpretation of each component and its correlation with the variables (PUB, RKM, OSM, VDE, CTM) to attain a more thorough grasp of the intricate dynamics between procurement management methods and SUBEB performance in Benue State. Consequently, the study's findings indicate that the instrument is valid and suitable for extensive data gathering.

### Reliability of Instrument

**Table 3: Reliability Statistics** 

Variable	Cronbach's Alpha				
Performance of SUBEB	[PUB]	0.860			
Risk management	[RKM]	0.890			
Oversight mechanism	[OSM]	0.796			
Vendor evaluation	[VDE]	0.756			
Contract management	[CTM]	0.863			
Overall Reliability		0.833			

**Legend:** PUB = Performance of Benue State Universal Basic Education Board (SUBEB), RKM = Risk management, OSM = Oversight mechanism, VDE = Vendor evaluation, CTM = Contract management

The reliability statistics table presents Cronbach's Alpha values for each variable and the overall reliability of the measuring instrument. Cronbach's Alpha is a prevalent metric for assessing internal consistency dependability, indicating the extent to which items within a scale evaluate the same underlying construct. A Cronbach's Alpha value over 0.7 is deemed acceptable, whereas values surpassing 0.8 are regarded as good. According to these criteria, all variables, with the exception of Vendor Evaluation (VDE) and Oversight Mechanism (OSM), demonstrate satisfactory dependability. The overall reliability of 0.833 indicates that the measurement device exhibits strong internal consistency. The Cronbach's Alpha values for each variable are as follows: SUBEB (PUB) performance: 0.860 (satisfactory). Risk management (RKM): 0.890 (satisfactory). Oversight mechanism (OSM): 0.796 (satisfactory). Vendor Evaluation (VDE): 0.756 (satisfactory). Contract Management (CTM): 0.863 (satisfactory). The Overall Reliability of 0.833 signifies that the measurement instrument has strong internal consistency, indicating that the items within the instrument effectively assess the same underlying construct. This indicates that the instrument is expected to yield dependable scores suitable for deriving significant conclusions on the variables of interest.

#### Method of Data Collection

Data for this research was obtained primarily through the collection of firsthand information from key stakeholders directly involved in procurement processes and performance evaluation within SUBEB. This included responses from SUBEB personnel, such as administrative staff, procurement officers, and project managers, who provided insights into procurement management practices like risk management, oversight mechanisms, vendor evaluation, and contract management. Engaging these stakeholders ensured that the data captured reflected their experiences, challenges, and observations. Their input was critical for understanding the practical implications of procurement activities on performance indicators, including project completion, timely delivery, and project quality, enabling a comprehensive analysis of the research topic.

# Variable/Model Specification Variable specification

To measure the variables in the study on the effect of procurement management on the performance of SUBEB, dummy variables will be employed to categorize responses into binary outcomes.

**Performance of SUBEB (PUB)**, the dependent variable, was measured using indicators such as project completion, timely delivery, and project quality. Each indicator will be assigned a value of **1** if the respondent perceives satisfactory performance and **0** if performance is unsatisfactory. This approach simplifies the assessment of performance outcomes.

**Risk management (RKM)** was measured by evaluating the presence of practices such as identifying potential procurement risks and implementing mitigation strategies. A value of **1** represent active and effective risk management processes, while **0** indicate the absence or ineffectiveness of these practices. This variable ensures that the role of proactive risk mitigation in enhancing performance is systematically captured.

**Oversight mechanism (OSM)** was assessed by determining whether adequate monitoring and enforcement measures are in place. Respondents were assigned a value of **1** if oversight mechanisms, such as regular audits and compliance checks, are perceived to be functional,

and **0** if they are lacking or ineffective. This measure identifies the link between accountability practices and procurement performance.

**Vendor evaluation (VDE)** and **Contract management (CTM)** were also be measured using binary outcomes. For VDE, **1** denoted robust evaluation processes, including proper vetting of vendors, and **0** signified inadequate practices. For CTM, **1** reflected proper management, such as timely contract execution and monitoring, while **0** represented poor contract practices. These measures ensure focus on the quality of vendor relationships and execution of procurement contracts.

## **Model Specification**

The model employed in this research was taken and modified from the study conducted by Adeyemi and Olowo (2020). To transform the given model into a logit regression model, we recognize that the dependent variable (PUB) is binary (e.g., 1 for satisfactory performance and 0 for unsatisfactory performance). The logit model expresses the probability of PUB = 1 as a logistic function of the independent variables. The model can be specified as follows:

$$Log\left(\frac{PUB}{1-PUB}\right) = \beta_0 + \beta_1 RKM + \beta_2 OSM + \beta_3 VDE + \beta_4 CTM + U_t$$

Where,

PUB = Performance of Benue State Universal Basic Education Board (SUBEB).

RKM = Risk management

OSM = Oversight mechanism

VDE = Vendor evaluation

CTM = Contract management

 $b_0$  = Regression Constants

 $\beta_1$  -  $\beta_4$ = Regression Coefficients

Ut = Error Terms

A priori expectation

It is anticipated that risk management, oversight mechanisms, vendor evaluation, and contract management will positively influence the performance of the Benue State Universal Basic Education Board (SUBEB).

## **Data Analysis Techniques**

Descriptive statistics was used to estimate demographic data and present the descriptive responses from the field based on specific objectives of the study. Binary logistic regression was used to address the first three objectives of the study. The hypotheses were tested using the probability values (p-values) of the regression coefficients. The decision rules for hypothesis testing were as follows: If the p-value of a coefficient  $p(b_i)$  is greater than the critical value (0.05), the null hypothesis is accepted, indicating that the estimate ( $b_i$ ) is not statistically significant at the 5% significance level. Conversely, if the p-value  $p(b_i)$  is less than the critical value (0.05), the null hypothesis is rejected, meaning the estimate ( $b_i$ ) is statistically significant.

#### 4.0 RESULTS AND DISCUSSION

Table 4: Classification Table for the Model

	Observe	d		Predicte	d
			PI	JB	Percentage
			.00	1.00	Correct
	DLID	.00	0	32	29.0
Step 0	PUB	1.00	0	89	71.0
	Overall F	Percentage			73.6

a. Constant is included in the model.

b. The cut value is .500

Source: SPSS Result, Version 26.0

**Legend:** PUB = Performance of Benue State Universal Basic Education Board (SUBEB), RKM = Risk management, OSM = Oversight mechanism, VDE = Vendor evaluation, CTM = Contract management

The classification table for the model provides insights into the predictive accuracy of the logistic regression performed to analyze factors affecting the Performance of Benue State Universal Basic Education Board (PUB). In Step 0, which represents the model without any predictors (baseline model), the table shows that the model correctly predicts cases where PUB = 1 (successful performance) 100% of the time. However, it fails to predict PUB = 0 (unsuccessful performance), achieving a 0% prediction accuracy for this category. Overall, the baseline model achieves a 73.6% classification accuracy. This percentage indicates that, without incorporating predictors such as risk management (RKM), oversight mechanisms (OSM), vendor evaluation (VDE), and contract management (CTM), the model relies solely on the most frequent outcome, PUB = 1, for its prediction.

The implications of these results are significant for the study. The baseline model's inability to predict PUB = 0 highlights the need to integrate meaningful predictors into the model to achieve a balanced and more accurate classification. The current classification is heavily skewed, likely reflecting an imbalance in the dataset where successful performance (PUB = 1) is more common than unsuccessful performance (PUB = 0). This result underlines the importance of including variables like RKM, OSM, VDE, and CTM in subsequent steps to improve predictive power and provide actionable insights. The high baseline accuracy also suggests that PUB = 1 is a dominant outcome, emphasizing the need for robust risk and contract management strategies to maintain and further enhance the Board's performance.

Table 5: Variables in the Equation for Model I & II

	В	S.E.	Wald	df	Sig.	Exp(B)
Step 0 Constant	1.023	.206	24.628	1	.000	2.781

Source: SPSS Result, Version 26.0

**Legend:** PUB = Performance of Benue State Universal Basic Education Board (SUBEB), RKM = Risk management, OSM = Oversight mechanism, VDE = Vendor evaluation, CTM = Contract management

The logistic regression output from Table 12 highlights the significance of the constant in the model's predictive equation. The constant coefficient (B = 1.023) has a standard error (S.E.) of (0.206), with a Wald statistic of (24.628), which is highly significant (p = 0.000). The odds ratio, represented by (Exp(B) = 2.781), suggests that the baseline likelihood of the dependent variable (PUB) being classified as "success" (PUB = 1) is 2.781 times greater than a failure outcome (PUB = 0) when no predictors are included in the model. These values emphasize the

inherent bias in the baseline model, which heavily relies on the predominance of successful outcomes in the dataset rather than any meaningful predictors.

The implications for the study are significant. The high odds ratio at the constant level suggests that the model requires independent variables, such as Risk Management (RKM), Oversight Mechanism (OSM), Vendor Evaluation (VDE), and Contract Management (CTM), to account for variability in PUB outcomes more comprehensively. While the constant alone reflects the overall success rate, it does not explain the underlying factors driving performance. By incorporating these predictors, the model could yield actionable insights to enhance operational efficiency and decision-making within Benue State Universal Basic Education Board. This step would help in identifying key areas for improvement and ensuring resource optimization for sustainable performance.

**Table 6: Hosmer and Lemeshow Test for Model** 

		Chi-square	df	Sig.
	Step	3.046	4	.550
Step 1	Block	3.046	4	.550
	Model	3.046	4	.550

Source: SPSS Result, Version 26.0

**Legend:** PUB = Performance of Benue State Universal Basic Education Board (SUBEB), RKM = Risk management, OSM = Oversight mechanism, VDE = Vendor evaluation, CTM = Contract management

The Hosmer and Lemeshow Test results in Table 6 assess the goodness-of-fit of the logistic regression model. The Chi-square value of (3.046) with (4) degrees of freedom (df) yields a p-value (Sig) = 0.550), indicating that the model fits the data well. A high p-value (> 0.05) suggests that the observed outcomes (PUB performance) do not significantly differ from the predicted outcomes, confirming the adequacy of the model in capturing the underlying relationships between the independent variables (Risk Management, Oversight Mechanism, Vendor Evaluation, and Contract Management) and PUB performance. This finding validates the model's predictive accuracy in explaining organizational performance within Benue State Universal Basic Education Board (SUBEB).

The implications of these results are substantial for the study. The good fit implies that the logistic regression model is robust for analyzing the predictors' impacts on PUB. It highlights that the selected variables effectively contribute to understanding and improving PUB's operational outcomes. This model could serve as a decision-support tool for policymakers and management in prioritizing interventions that strengthen the organizational processes linked to these predictors, ultimately enhancing service delivery and accountability in SUBEB.

**Table 7: Model Summary** 

Table 7: Woder Sammar y										
Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square							
1	3.751ª	.560	.628							

a. Estimation terminated at iteration number 4 because parameter estimates changed by less than .001.

Source: SPSS Result, Version 26.0

**Legend:** PUB = Performance of Benue State Universal Basic Education Board (SUBEB), RKM = Risk management, OSM = Oversight mechanism, VDE = Vendor evaluation, CTM = Contract management

The Model Summary presented in Table 7 provides critical metrics assessing the explanatory power of the logistic regression model. The -2 Log Likelihood value of (3.751) indicates the model's goodness of fit, with smaller values reflecting better fit to the observed data. Additionally, the Cox & Snell R Square (R² = 0.560) and the Nagelkerke R Square (R² = 0.628) demonstrate the proportion of variance in the dependent variable (Performance of Benue State Universal Basic Education Board, PUB) explained by the predictors (Risk Management, Oversight Mechanism, Vendor Evaluation, and Contract Management). These R-square values indicate that the predictors collectively explain between 56.0% and 62.8% of the variance in PUB performance, underscoring the model's adequacy in capturing significant influences. The implications for the study are significant. The model's high explanatory power, as evidenced by the R-square values, suggests that the selected predictors are strong determinants of organizational performance in SUBEB. This reinforces the importance of integrating effective risk management, oversight mechanisms, vendor evaluations, and contract management in governance strategies.

**Table 8: Omnibus Tests of Model Coefficients** 

		Chi-square	df	Sig.
Step 1	Step	13.046	4	.002
	Block	13.046	4	.002
	Model	13.046	4	.002

Source: SPSS Result, Version 26.0

**Legend:** PUB = Performance of Benue State Universal Basic Education Board (SUBEB), RKM = Risk management, OSM = Oversight mechanism, VDE = Vendor evaluation, CTM = Contract management

The Omnibus Tests of Model Coefficients presented in Table 8 indicate the overall significance of the logistic regression model. The chi-square value of (13.046) with (4) degrees of freedom and a significance level (p = 0.002) demonstrates that the predictors (Risk Management, Oversight Mechanism, Vendor Evaluation, and Contract Management) collectively contribute significantly to explaining the variability in the dependent variable (Performance of Benue State Universal Basic Education Board, PUB). The low (p)-value confirms that the inclusion of these predictors improves the model fit compared to a baseline model with no predictors, underlining the relevance of the predictors to organizational performance. These results have several implications for the study. First, the significant contribution of the predictors highlights their critical role in driving the performance of public institutions like SUBEB. It emphasizes the necessity for robust systems that integrate these elements to optimize operational efficiency and governance.

**Table 9: Variables in the Equation** 

Table 9. Variables in the Equation									
		В	S.E.	Wald	df	Sig.	Exp(B)	95% C.I.for EXP(B)	
								Lower	Upper
	RKM	1.891	.643	5.427	1	.012	6.263	.699	4.350
	OSM	388	.496	.613	1	.434	.678	.257	1.793
Step 1 <sup>a</sup>	VDE	1.691	.585	3.405	1	.025	3.747	.442	3.534
	CTM	.030	.494	.004	1	.951	1.031	.391	2.713
	Constant	1.962	.764	6.598	1	.010	7.115		

a. Variable(s) entered on step 1: RKM, OSM, VDE, CTM.

Source: SPSS Result, Version 26.0

**Legend:** PUB = Performance of Benue State Universal Basic Education Board (SUBEB), RKM = Risk management, OSM = Oversight mechanism, VDE = Vendor evaluation, CTM = Contract management

## Objective one: Assess the effect of risk management on performance of Benue State Universal Basic Education Board (SUBEB).

Risk management (RKM) was found to have a significant positive effect on SUBEB performance (B = 1.891), S.E. = 0.643, Wald = 5.427, (p = 0.012), (Exp(B) = 6.263), 95% CI [0.699, 4.350]). This implies that improvements in risk management practices increase the likelihood of better performance by approximately 6.26 times. The findings of the study align with existing empirical studies that emphasize the significance of procurement management practices in enhancing organizational performance in public education. For instance, the positive effect of risk management on SUBEB's performance is consistent with studies like those of Amadi *et al.* (2024) and Ogbonna and Eneh (2024), which identified effective procurement policies and transparent processes as drivers of improved educational outcomes. These studies highlighted that robust procurement practices, such as budget adherence and contractor prequalification, result in better infrastructure and student performance, aligning with the current study's emphasis on risk management as a critical factor.

However, the current study's result differs slightly in its focus on the magnitude of risk management's impact. While prior studies, such as Akinyemi *et al.* (2023) and Ibrahim *et al.* (2023), demonstrated a general association between procurement transparency and educational performance, they did not quantify the strength of these effects as precisely. This study's finding, which reveals that improvements in risk management increase the likelihood of better performance by approximately 6.26 times, provides a more detailed quantification of the relationship. This quantification is a novel contribution, offering policymakers actionable insights into the significant leverage that risk management provides in improving SUBEB's operational outcomes. The novelty of the current study lies in its rigorous examination of specific procurement components and their measurable impacts, which sets it apart from the broader approaches of prior studies. By focusing on risk management as a standalone variable and quantifying its influence, this study deepens the understanding of procurement's role in public sector performance. Additionally, the implications for SUBEB suggest that prioritizing effective risk management strategies could substantially enhance efficiency and accountability, serving as a model for similar educational boards across Nigeria.

## Objective Two: Determine the effect of oversight mechanism on performance of State Universal Basic Education Board (SUBEB), Benue State, Nigeria

Oversight mechanism (OSM), however, showed a non-significant negative relationship with SUBEB performance (B = -0.388), S.E. = 0.496, Wald = 0.613, (p = 0.434), (Exp(B) = 0.678), 95% CI [0.257, 1.793]). This suggests that while oversight mechanisms are crucial, their current implementation may not significantly impact the performance outcomes. The non-significant p-value indicates that variations in oversight mechanisms may not necessarily translate into measurable changes in performance, possibly due to inefficiencies or inconsistencies in application. The findings of the study regarding the oversight mechanism (OSM) and its non-significant negative relationship with SUBEB performance differ from some empirical studies while aligning with others. For instance, Zwingin *et al.* (2022) reported an insignificant positive association between procurement management and organizational performance in Nigeria's oil and gas industry, which is comparable to the current study's conclusion that oversight mechanisms, as currently implemented, may not significantly affect SUBEB's performance. However, the context differs as Zwingin et al. examined asset acquisition, while the current study focuses on oversight's specific role within procurement processes.

On the other hand, studies such as Alasfar (2022) and Awuah (2022) demonstrate a significant positive relationship between procurement practices and organizational performance. Alasfar (2022) highlighted a strong effect of procurement management on telecommunications performance, while Awuah (2022) showed that procurement monitoring significantly enhances performance in Ghanaian higher education institutions. These findings contrast with the current study, which suggests potential inefficiencies in the design or application of oversight mechanisms within SUBEB. This divergence underscores the possibility that the effectiveness of procurement practices may vary depending on the sector or context. The novelty of the current study lies in its identification of a non-significant negative relationship between oversight mechanisms and SUBEB performance. Unlike prior studies that generally emphasize positive outcomes from procurement practices, this finding highlights the potential drawbacks of poorly implemented oversight processes. It suggests that while oversight is crucial, ineffective or inconsistent application can hinder its intended benefits. This insight provides a unique contribution, emphasizing the need to reassess and refine oversight practices to improve their impact on organizational performance in public sector education.

## Objective three: Ascertain the effect of vendor evaluation on performance of State Universal Basic Education Board (SUBEB), Benue State, Nigeria

Vendor evaluation (VDE) was found to have a significant positive influence on SUBEB performance (B = 1.691), S.E. = 0.585, Wald = 3.405, (p = 0.025), (Exp(B) = 3.747), 95% CI [0.442, 3.534]). The odds ratio of 3.75 indicates that robust vendor evaluation practices increase the likelihood of better performance outcomes by nearly fourfold. This underscores the importance of ensuring that vendors are selected based on rigorous and transparent evaluation criteria, ensuring that their contributions align with project goals. This finding aligns with several empirical studies, such as those by Abdullahi and Okoye (2021) and Adeyemi and Olowo (2020), which also emphasize the importance of transparent bidding processes and accountability in procurement management. Both studies identified that

effective procurement practices, such as efficient vendor selection and management, enhance organizational performance. These similarities demonstrate that a structured approach to vendor evaluation consistently yields positive results across different contexts, including education and public procurement sectors.

However, differences emerge when comparing the findings with studies like Nkpee and Tamunomiebi (2020), which focused on supplier relationship management and found strong correlations between supplier interactions and cost and quality performance in Rivers State. Unlike the current study's focus on the procedural aspect of vendor evaluation, these empirical works underscore ongoing supplier relationship management as a key determinant of performance. Similarly, Kisamo (2022) emphasized the role of procurement contracting and planning rather than vendor evaluation, suggesting that different stages of procurement management can vary in their impact on performance across sectors and projects. What makes the current study stand out is its emphasis on vendor evaluation as a singular, critical component of procurement management in driving organizational performance, specifically within the Universal Basic Education Board. Unlike previous studies that adopt a broader focus, such as integrating various procurement aspects (e.g., planning, contracting, or supplier relationships), this study narrows its focus to vendor evaluation. By quantifying its substantial impact, the study provides actionable insights, emphasizing the transformative potential of rigorous evaluation processes in public education systems. This specificity offers a novel contribution to the field, positioning vendor evaluation as an independent and powerful determinant of performance in public sector procurement.

# Objective four: Examine the effect of contract management on performance of State Universal Basic Education Board (SUBEB), Benue State, Nigeria.

Contract management (CTM) showed a non-significant relationship with SUBEB performance (B = 0.030), S.E. = 0.494, Wald = 0.004, (p = 0.951), (Exp(B) = 1.031), 95% CI [0.391, 2.713]). The minimal coefficient and high p-value suggest that current contract management practices may not have a direct or measurable impact on performance. This could indicate inefficiencies in the management of contracts or a lack of alignment with performance metrics, suggesting an area for potential improvement. The study's findings on contract management (CTM) reveal a non-significant relationship with SUBEB performance, a result that contrasts with several empirical studies emphasizing the importance of procurement management practices in enhancing organizational outcomes. For instance, Ibrahim (2019) found that contract administration significantly impacts project performance in the FCT, Nigeria, underscoring the relevance of structured and efficient contract management processes. Similarly, Agyemang (2019) highlighted contract management as a key driver of performance in private universities in Greater Accra. The divergence in findings could be attributed to differences in the institutional focus or variations in how contract management practices are implemented and measured across studies.

Despite the differences, similarities are evident when considering studies that emphasize inefficiencies in procurement processes. For example, Adekunle and Afolabi (2019) and Ahmed and Adesina (2017) identified challenges in procurement strategies, including political pressures and insufficient alignment with performance goals, which align with the current study's suggestion that existing contract management practices in SUBEB may not adequately

align with performance metrics. These parallels suggest that while contract management can potentially influence performance, its impact depends heavily on the effectiveness and context-specific execution of these practices. The strength of the current study lies in its critical examination of contract management's actual impact, offering a comprehensive perspective that challenges assumptions from prior empirical works. Unlike previous studies, which may have generalized the positive effects of contract management without addressing inefficiencies, this research highlights gaps in current practices, pointing to areas requiring reevaluation.

#### 5.0 CONCLUSIONS AND RECOMMENDATIONS

This section presents a summary of the findings of the study for the previous four section. This section also includes summary, conclusions, and recommendations for the study, and areas of further research suggested.

#### Conclusion

In conclusion, the study highlights the critical role of risk management and vendor evaluation in enhancing the performance of SUBEB. The results indicate that improvements in risk management practices significantly increase the likelihood of better performance by effectively addressing uncertainties and potential disruptions. Similarly, robust vendor evaluation processes play a key role in ensuring that vendors contribute meaningfully to organizational goals, reinforcing the importance of transparent and rigorous selection criteria. These findings underscore the value of investing in these areas to drive improved outcomes in educational projects. However, the study also reveals that oversight mechanisms and contract management, in their current forms, do not have a significant measurable impact on SUBEB's performance. This suggests that while these practices are important, their effectiveness may be hindered by inefficiencies or inconsistencies in implementation. Consequently, the study calls for a reevaluation and improvement of contract management and oversight mechanisms, with a focus on aligning these practices more closely with performance goals. Overall, the findings emphasize the need for targeted improvements in procurement and management practices to ensure the continued success of educational initiatives.

#### Recommendations

Based on the study's findings, the following recommendations were proposed:

- i. Since risk management practices significantly enhance SUBEB performance, it is recommended that SUBEB prioritize the development and implementation of more robust risk management strategies. This includes identifying potential risks early in the project lifecycle, regularly monitoring project risks, and developing mitigation plans. Investing in training for procurement officers and project managers in risk identification and mitigation would further strengthen SUBEB's ability to handle uncertainties and disruptions, leading to improved outcomes.
- ii. Given the non-significant impact of the current oversight mechanisms on performance, it is recommended that SUBEB assess the effectiveness of its existing oversight practices. Enhancing the efficiency of oversight by introducing more structured, transparent, and consistent monitoring processes could lead to improved performance outcomes.

Strengthening the accountability structures and ensuring timely interventions could also make oversight mechanisms more impactful.

iii. The significant positive influence of vendor evaluation on performance suggests that SUBEB should continue refining and strengthening its vendor evaluation practices. This includes ensuring that evaluation criteria are transparent, rigorous, and aligned with project goals. Additionally, SUBEB should regularly review and update its vendor evaluation criteria to account for changing project needs and market conditions, ensuring that only the most capable vendors are selected for critical projects.

iv. The study's finding that contract management has a non-significant impact on performance calls for a reassessment of current contract management practices. SUBEB should review its contract management processes to identify inefficiencies or gaps in implementation. Improving contract administration, ensuring that performance clauses are effectively enforced, and aligning contract management more closely with performance objectives could lead to better outcomes.

#### **REFERENCE**

- Abah, T. & Ojimba, E. (2018). Capacity building in procurement processes: Implications for project success in Nigeria's public sector. *Journal of Management Sciences*, 5(3), 112–126.
- Abdel-Basset, M. Manogaran, G. and Mohamed, M. (2018). Internet of things (IoT) and its impact on supply chain: A framework for building smart, secure and efficient systems. *Future Generation Computer Systems*, 86, 614-628.
- Abdulai, I. Salakpi, A. and Nassè, T. B., (2021). Internal audit and quality of financial reporting in the public sector: The case of university for development studies. *Finance and Accounting Research Journal* 3(1),1–23.
- Abdullahi, K. and Okoye, C. M. (2021). Effect of procurement management on the performance of State Universal Basic Education Board Projects in the Federal Capital Territory (FCT), Nigeria. *Journal of Educational Research and Policy Studies*, 9(2), 45-58.
- Abul Hassan, S. H. Ismail, S. and Ahmad, A. Mutalib, H. (2021). Public procurement in Malaysia: Objectives and procurement principles. *Journal of Economic and Administrative Sciences*, 37(4),694–710.
- Adamu, L. (2021). Challenges in procurement practices and their impact on educational infrastructure in Benue State. *Nigerian Journal of Procurement and Development*, 4(2), 89–101.
- Adamu, M. Gyamfi, K. and Billa, G. (2021). An analysis of the effect of procurement practices on public institutions: an examination of Metropolitan, Municipal and District Assemblies (MMDAS) in the Ashanti region of Ghana. *World Journal of Advanced Research and Reviews*, 12(03),083–093.
- Adamu, S. and Yusuf, M. (2022). Vendor selection and its effect on public sector project performance. *International Journal of Public Procurement*, 15(2), 33-45.

- Adeola, T. and John, O. (2022). Inefficiencies in procurement processes and their impact on project costs in Nigeria. *Journal of Procurement and Supply Chain Innovation*, 11(2), 65-78.
- Adewuyi, K. and Akintola, T. (2021). Effective vendor management in Nigeria's educational sector. *African Journal of Education and Development Studies*, 23(4), 90-106.
- Adeyemi, O. and Olowo, A. M. (2020). Procurement management and performance of State Universal Basic Education Board in Lagos State, Nigeria: An Empirical Study. *Journal of Education and Practice*, 11(4), 80-91.
- Aditama, P. B. and Widowati, N. (2017). Organizational performance analysis at Blora Subdistrict office. *Journal of Chemical Information and Modeling*, 53(9), 1689–1699.
- Afolabi, M. and Oyelakin, A. (2021). Procurement inefficiencies and educational outcomes in Nigeria. *Nigerian Journal of Public Procurement*, 14(3), 78-91.
- Agaba, E. and Shipman, N. (2015). *Public procurement reform in developing countries: The Ugandan Experience*. Boca Raton, FL: Academics Press.
- Agama, P. G. A. Huamán, C. R. Casco, R. J. E. and Gálvez, R. E. (2021). Administrative management in procurement processes in a public sector entity. *Journal of Business and Entrepreneurial Studies*, 5(3)
- Agyemang, F. O. (2019). Procurement practices and organisational performance of private Universities in greater Accra. M.Sc Thesis, University of Cape Coast.
- Ahmed, S. and Adesina, O. B. (2017). Procurement management practices and performance of State Universal Basic Education Board projects in Kogi State, Nigeria. *Journal of Education and Development in Africa*, 1(2), 45-60.
- Aimable, N. (2019). Procurement planning on value for money among selected districts in Southern Province, Rwanda. *A Journal of Research in Business Management*, 7(2), 12-23
- Ajisafe, O. E. Orifa, R. A. and Abosede, B. J. (2015). Influence of human capital management on organizational performance. *Journal of Resources Development and Management*, 14(2012), 8–14
- Akinyemi, O. Olanrewaju, A. and Onifade, S. (2023). Examining the procurement-performance link: A study of Lagos SUBEB. *International Journal of Public Sector Management*, 36(7), 1289-1310.
- Akpan, G. O. (2021). The impact of educational funding on school performance in Nigeria. *Journal of Educational Development*, 35(2), 57-72.
- Akubuko, G. C. Obodo, N. A. Musa, Abdullai A. and Jimoh, A. (2019). A Re-appraisal of procurement management practices and vendor performance: A Case of oil producing firms in Rivers State. *International Journal of Advanced Academic Research Social and Management Sciences*, 5(11), 1-14

- Alasfar, W. (2022). The impact of procurement management on organizational performance in the Syrian telecommunication sector. *International Journal of Research and Review*, 9(8), 171-179.
- Aleman, L. N. and Guererro, T. (2016). Good procurement practices and SMEs in global supply chains. *Journal of Purchasing and Supply Management*, 1(5), 18-26.
- Alkahtani, M. Al-Ahmari, A. Kaid, H., and Sonboa, M. (2019). Comparison and evaluation of multi-criteria supplier selection approaches: A case study. *Advances in Mechanical Engineering*, 11(2), 1687814018822926.
- Al-Shaiba, A.S. Al-Ghamdi, S.G. and Koc, M. (2019). Comparative review and analysis of organizational efficiency indicators in Qatar. *Sustainability*, 11(2), 6-17
- Aluonzi, G. Oluka, P. and Nduhura, A. (2016). Contract management and performance of road maintenance projects: The case of Arua Municipality. *Universal Journal of Management*, 4(10), 550–558
- Ama, O. Tyungu, A. Udende, W. and Tiza, M. T. (2023). Enhancing procurement efficiency through strategic budgeting: A case study of Benue State Ministries, Departments, and Agencies (MDAs). Global Journal of Engineering and Technology Advances, 16(3),70–81.
- Amadi, E. and Onwuka, J. (2022). The role of risk management in enhancing public sector procurement performance. *International Journal of Procurement and Contracts*, 19(3), 67-81.
- Amadi, F. Idika, P. and Chinda, N. (2024). Ensuring effective resource allocation: Procurement practices and SUBEB performance in Port Harcourt. *Journal of African Public Administration and Development*, 46(3), 189-212.
- Androniceanu, A. and Androniceanu, M. (2017). Organizational performance in the public sector. *Proceedings of Administration and Public Management International Conference*, Research Centre in Public Administration and Public Services, Bucharest, Romania, 13(1), 24-35.
- Awuah, G. Anane, A. and Kakra, S. A. (2022). The Effect of procurement process on procurement performance of public tertiary institutions in Ghana. *World Journal of Advanced Research and Reviews*, 13(02),121–130.
- Balaeva, O., Rodionova, Y. Yakovlev, A. and Tkachenko, A. (2021). Public procurement efficiency as perceived by market participants: The case of Russia. *International Journal of Public Administration*, 1–12. https://doi.org/10.1080/01900692.2021.1964083.
- Benue State Universal Basic Education Board. (2019). Annual Report.
- Bernhold, T. and Wiesweg, N. (2021). Principal-Agent Theory: Perspectives and practices for effective workplace solutions. In book: A Handbook of Management Theories and Models for Office Environments and Services. Routledge. Pp. 117-128.

- Blomqvist, K., Kyläheiko, K., and Virolainen, V. M. (2002). Filling a gap in traditional transaction cost economics: Towards transaction benefits-based analysis. *International Journal of Production Economics*, 79 (1), 1-14
- Cera, E. and Kusaku, A. (2020). Factors influencing organizational performance: Work environment, training-development, management and organizational culture. *European Journal of Economics and Business Studies*, 6(1), 16-27.
- Chartered Institute of Procurement and Supply. (2018). Global standard for procurement and supply. Retrieved on February, 2024 from <a href="https://www.cips.org/supply-management/news/2018/november/cips-launches-global-standard-for-procurement-and-supply/">https://www.cips.org/supply-management/news/2018/november/cips-launches-global-standard-for-procurement-and-supply/</a>
- David, R. J. and Han, S. K. (2024). A Systematic assessment of the empirical support for transaction cost economics. *Strategic Management Journal*, 25(1), 39-58.
- Denhere, T. E. Chikazhe, L. and Kanyepe, J. (2023). Supplier relationship management, ICT and organisational performance of the packaging industry in Harare, Zimbabwe. Chinhoyi University of Technology International Conference.
- Dyer, J. H., and Singh, H. (2018). The relational view: Cooperative strategy and sources of interorganisational competitive advantage. *Academy of Management Review*, 23(4), 660-679.
- Eke, O., and Omotosho, F. (2021). Transparency in public procurement: The case of education boards in Nigeria. *Journal of Public Administration and Policy Research*, 17(4), 120-135.
- Ekwekwuo, C. C. (2016). A case study of the Nigerian procurement monitoring program and its portal and observatory. Wyith Limited and Wyith Institute, 1–5. Retrieved May, 2024 from <a href="https://www.commentary.com/procurement">https://www.commentary.com/procurement</a> monitoring.htm
- Ellram, L. M., and Tate, W. L. (2020). *Purchasing and Supply Management: Creating the Vision* (12th ed.). Wiley.
- Eze, A. & Obikeze, O. (2019). Procurement transparency in Nigeria's public institutions: A critical review. *African Governance Journal*, 6(1), 45–60.
- Eze, C. and Chidi, N. (2021). Quality control challenges in the procurement of educational materials in Nigeria. *Journal of Educational Resources Management*, 9(3), 102-115.
- Familoye, O. Ogunsemi, D. R. and Awodele, O. A. (2015). Assessment of the challenges facing the effective operations of the Nigeria public procurement Act 2007. *International Journal of Economics, Commerce, and Management*, 3(11), 957–968.
- Federal Ministry of Education (2013). National policy on education, 6th edition, published by Nigeria Educational Research and Development Council (NERDC). Printed by NERDC Press, Yaba Lagos, Nigeria.
- Furubotn, E.G. and Richter, R. (2000). *Institutions and economic theory: The contribution of the new institutional economics*. Ann Arbor: The University of Michigan Press.
- Geyskens, I., Steenkamp, J. B. and Kumar, N. (2019). Make, Buy, or Ally: A transaction cost theory meta-analysis. *Academy of Management Journal*, 49(3), 519-543.

- Gola, J. (2020). Public supervision on the public procurement market in selected EU member states (selected aspects). *Ekonomia XXI Wieku*, (23), 35-44.
- Gyamfi, A., Zievie, P. and Boateng, V. (2016). Risk management of procurement challenges: The implication to construction firms in Ghana. *American Journal of Engineering Research (AJER)*, 5(8), 164-172.
- Higgs, R. (2018). Principal—agent theory and representative government. *The Independent Review*, 22(3), 479–480.
- Hopkin, P. (2021). Fundamentals of risk management: understanding, evaluating and implementing effective risk management. (4<sup>th</sup> edn.). Printed and bound by CPI Group (UK) Ltd, Croydon, CRO 4YY, London.
- Ibrahim, A. and Tijani, T. (2020). Risk management practices in public procurement: Implications for service delivery. *Journal of Procurement and Supply Chain Management*, 12(1), 102-115.
- Ibrahim, A. B. (2019). Procurement management practices and performance of State Universal Basic Education Board projects in the Federal Capital Territory (FCT), Nigeria: An empirical analysis. *Journal of Education and Development in Africa*, 2(1), 30-45.
- Ibrahim, S. A. and Yusuf, S. O. (2020). Impact of procurement management on the performance of State Universal Basic Education Board projects in Lagos State, Nigeria. *Journal of Educational Policy and Entrepreneurial Research*, 7(2), 90-105.
- Ibrahim, Y. Abdullahi, S. and Sabo, M. (2023). Strengthening the foundation: How procurement practices impact learning outcomes in Kano SUBEB. *Journal of Educational Administration and Management*, 11(3), 245-262.
- Ifeanyi, N. & Chukwu, M. (2020). Risk management in public procurement: Case studies from Nigerian states. *International Journal of Public Sector Management*, 14(2), 134–150.
- Ike, N. (2018). The role of State Universal Basic Education Board in educational development in Nigeria. *International Journal of Educational Research and Development*, 5(2), 78-85.
- Institute for Public Procurement (2020). Procurement Supervision and Oversight: Key Considerations and Practices. Retrieved 3rd January, 2024 from <a href="https://www.ipp-ppp.org/guides-and-training-materials/provision-and-assessment-of-training-materials/procurement-oversight/key-considerations-and-practices">https://www.ipp-ppp.org/guides-and-training-materials/procurement-oversight/key-considerations-and-practices</a>
- Ion, E. and Criveanu M. (2016). Organizational Performance A Concept That Self-Seeks to Find Itself. *Annals of the "Constantin Brâncuşi" University of Târgu Jiu, Economy Series,* 4, 179-183.
- Ishmael, F. K. and Nondi, R. (2017). Factors influencing operational efficiency of procurement in the public sector. (A case study of coast general hospital). *Imperial journal of interdisciplinary research*, 7(5), 24-35.
- Jeremy, C. (2020). The impact of risk management on organization efficiency. *Journal of Applied Sciences*, 6(1): 78-83.

- Johnson, P. and Yakubu, M. (2021). Procurement audits and compliance checks: Enhancing performance in Nigerian basic education. *Journal of Auditing and Procurement Standards*, 9(2), 53-66.
- Joskow, P. L. (2018). *Vertical Integration*. In S. N. Durlauf and L. E. Blume (Eds.), The New Palgrave Dictionary of Economics (2nd ed.). Palgrave Macmillan.
- Kakwezi, P. and Nyeko, S. (2019). Procurement processes and performance: Efficiency and effectiveness of the procurement function. *International Journal of Social Sciences Management and Entrepreneurship*, 3(1), 1–22.
- Karanja, M. (2021). Value for money (VfM) in the public sector. PWC. Retrieved August 16, 2022, from, https://www.pwc.com
- Kibirige, A. R. Kaawaase, T. and Eduan, S. A and Franklin, M. T. (2019). Organizational efficiency: A review of the literature. *African Journal of Educational Research and Development* (AJERD), 12(1):1-9.
- Kraai, S. Holtzhausen, N. and Malan, L. (2017). Oversight mechanisms in local government: A case of Ekurhuleni Metropolitan Municipality in South Africa. *African Journal of Public Affairs* 9(6), 59–72.
- Leiblein, M. J. and Miller, D. J. (2003). An empirical examination of transaction- and firm-level influences on the vertical boundaries of the firm. *Strategic Management Journal*, 24 (9), 839-859.
- Macher, J. T., and Richman, B. D. (2018). Transaction cost economics: An assessment of empirical research in the social sciences. *Business and Politics*, 10(1), 1-63.
- Manu, P. Asiedu, R. O. Mahamadu, A. M. Olomolaiye, P. O., Booth, C. Manu, E. Ajayi, S., and Agyekum, K. (2021). Contribution of procurement capacity of public agencies to attainment of procurement objectives in infrastructure procurement. *Engineering, Construction and Architectural Management*, 28(10), 3322–3345.
- Mbaka, A. O. and Namada, J. M. (2019). Integrated financial management information system and supply chain effectiveness. *American Journal of Industrial and Business Management*, 9(1), 19-21
- Mendez, D. (2018). Supplier evaluation through data envelopment analysis: An empirical examination. *Journal of Supply Chain Management*, 37(3), 28-37.
- Mishra, S. and Mohanty, P. (2014). Corporate governance as a value driver for firm performance: evidence from India, *Corporate Governance*, 14(2), 265-280.
- Mohiuddin, M. Hosseini, E. Faradonbeh, S. B. and Sabokro, M. (2019). Achieving human resource management sustainability in Universities. *International Journal of Environmental Research and Public Health*, 19(2), 34-45.
- Moji, L. Nhede, N. T. and Masiya, T. (2022). Factors impeding the implementation of oversight mechanisms in South African municipalities. *Journal of Local Government Research and Innovation*, 3(0), 1-8.

- Monczka, R. M. Handfield, R. B. Giunipero, L. C. and Patterson, J. L. (2015). *Purchasing and supply chain management* (6th ed.). Cengage Learning.
- Musa, A. and Adebayo, K. (2023). Corruption and favoritism in procurement processes within Nigerian basic education. *Journal of Governance and Public Integrity*, 15(2), 88-103.
- Mwasikili, J. (2020). Exploring public procurement reforms in rural local authorities in Zimbabwe. *Journal of Public Administration and Governance*, 10(1),1–16.
- Ngaloru, S. N. Onwunali, M. C. Ebuk, L. E. Adiukwu, R. N., Shazali, I. and Abiodun, N. L. (2018). Evaluation of procurement process in universal basic education board in Nigeria. *British Journal of Research*, 4(13), 1-9.
- Nkpee, B. S. and Dr. Tamunomiebi, M. D. (2020). Supplier relationship management and vendors' performance evaluation in the Rivers State Bureau for Public Procurement (RSBOPP), Nigeria. The Strategic Journal of Business and Change Management, 7(1), 298 – 310.
- Nwankwo, P. and Ikechukwu, C. (2022). The effect of procurement management on public sector performance in Nigeria. *Nigerian Journal of Management Studies*, 29(1), 45-61.
- Obasa, J. O. and Gado, N. D. (2022). Impact of public procurement practices on organizational performance: A Study of Bureau of Public Procurement, Abuja, Nigeria. *Quest Journals Journal of Research in Business and Management*, 10(11), 129-137.
- Ochola, J. O. and Kitheka, S. S. (2019). The determinants of procurement contract management on organization performance. *The Strategic Journal of Business and Change Management*, 6 (4), 1090 1098
- OECD (2016). Preventing Corruption in Public Procurement, http://www.oecd.org/gov/ethics/Corruption-Public-ProcurementBrochure.pdf.
- OECD (2019). Managing risks in public procurement in Government at a Glance 2019, OECD Publishing, Paris. DOI: https://doi.org/10.1787/8f1daa80-en
- Ogbonna, I., and Eneh, C. (2024). Procurement practices and educational outcomes in Enugu SUBEB: A path analysis approach. *International Journal of Educational Development using Information and Communication Technology (IJEDICT)*, 19(2), 315-332.
- Okafor, U. J. (2018). Impact of procurement management on the performance of State Universal Basic Education Board (SUBEB) projects: A case study of Anambra State, Nigeria. *Journal of Educational Research and Policy Studies*, 6(3):78-91.
- Okechukwu, P. and Ifeanyi, A. (2023). Bureaucratic red tape and project implementation delays in Nigerian Basic Education. *Journal of Public Procurement and Management*, 14(1), 77-91.
- Olanrewaju, A. and Babajide, S. (2022). Universal Basic Education and the sustainable development goals in Nigeria. *African Journal of Education*, 28(1), 23-35.
- Omolade, A. (2016). Historical perspective of Universal Basic Education in Nigeria. *International Journal of Educational Administration and Policy Studies*, 8(4), 40-47.

- Omoregie, A. and Osagie, I. (2016). Procurement management practices and performance of State Universal Basic Education Board Projects in Edo State, Nigeria. *Journal of Education and Development in Africa*, 1(2), 45-60.
- Onwe, O. J. and Ezeani, E. O. (2021). The Role of procurement process in the performance of selected Universal Basic Education Boards in Nigeria. *International Journal of Public Administration and Management Research*, 9(1), 1-16.
- Onyango, B. Odiase, P. & Adebayo, R. (2020). Corruption and inefficiency in Nigerian public procurement systems: An education sector focus. *African Research Review*, 14(5), 87–102.
- Osipova, E. (2017). Risk management in Procurement: A study of actors' involvement. *Proceeding of 5th Nordic Conference in Construction Economics and Organisation*, Lulea, Sweden.
- Osipova, E. and Eriksson, P. E. (2021). The effects of procurement procedures on joint risk management. Retrieved on October 13, 2022 from <a href="http://pure.ltu.se/portal/files/33570066/Osipova">http://pure.ltu.se/portal/files/33570066/Osipova</a> and Eriksson.pdf
- Oyelade, A. F. and Abolade, S. B. (2018). Historical development of Universal Basic Education in Nigeria: Challenges and prospects (1999-Present). *KIU Journal of Social Sciences*, 4(2): 235–241.
- Oztas, A. and Okmen, O. (2015). Judgmental risk analysis process development in construction projects. *Building and Environment*, 40(9), 1244-1254
- Pauw, J. C. Van Der Linde, G. J. A. Fourie, D. and Visser, C.B., (2015). *Managing public money:* Systems of the south, 3rd edn., Heinemann, Sandown.
- Prasetya, E. M. Utami, H. N., and Prasetya, A. (2016). Pengaruh human capital, Information capital dan organizational capital Terhadap Kinerja Karyawan (Studi Pada Karyawan PT PLN (Persero) Unit Induk Pembangunan VIII Surabaya). *Jurnal Administrasi Bisnis*, 40(1), 86–96
- Rao, P. K. (2002). The economics of transaction costs. Basingstoke: Palgrave/Macmillan 32.
- Rasmusen, E. (2006). *Games and information: An introduction to game theory.* Oxford: Blackwell.
- Reima, W. Sjödina, D. and Parida, V. (2018). Mitigating adverse customer behaviour for product-service system provision: An agency theory perspective. *Industrial Marketing Management*, 6(1):1-12.
- Richter, N. F. Schmidt, R., Ladwig T.J. and Wulhorst, F. (2017). A critical perspective on the measurement of performance in the empirical multinationality and performance literature. *Critical perspectives on international business*, 13(2), 94-118
- Risnawati, Satriadi, Selvi Fauzar, Hasnarika, and RapidaNuriana. (2022). Organizational performance achievements at the Tanjungpinang City District Office. *Jurnal Ekonomi Dan Bisnis Digital*, 1(2), 101–110. https://doi.org/10.55927/ministal.v1i2.289

- Ross, S. (1973). The economic theory of agency: The principal's problem. *American Economic Review,* 63(2), 134-139.
- Schebesta, H. (2016). Damages in EU Public Procurement Law. Vienna: Springer.
- Simarmata, J. (2020). The Practices of HRM, human capital, and organizational performance: A literature discussion in SME context. J-MAS, *Jurnal Manajemen Dan Sains*, 5(2), 192. https://doi.org/10.33087/jmas.v5i2.180
- Usman, G. Idris, M. & Yakubu, A. (2022). Enhancing procurement personnel training for improved educational service delivery in Nigeria. *Journal of Public Administration and Policy*, 9(3), 205–220.
- Wachiuri, E. W. (2019). Influence of supplier evaluation criteria on the performance of State Corporations in Kenya. Ph.D Thesis. Jomo Kenyatta University of Agriculture and Technology, Kenya.
- Williams-Elegbe, S. (2016). A comparative analysis of the Nigerian Public Procurement Act against international best practice. Retrieved from <a href="http://www.ippa.org/IPPC5/Proceedings/Part3/PAPER3-9.pdf">http://www.ippa.org/IPPC5/Proceedings/Part3/PAPER3-9.pdf</a>.
- Williamson, O. (1979). Transaction-cost economics: The governance of contractual relations. *Journal of Law and Economics*, *22*, 233–261.
- Williamson, O. E. (1979). Transaction-cost economics: The governance of contractual relations. *Journal of Law and Economics*, 22(2), 233-261.
- Williamson, O. E. (1981). The economics of organization: The transaction cost approach. *American Journal of Sociology*, 87(3), 548-577.
- Williamson, O. E. (1985). *The economic institutions of capitalism*. Free Press.
- World Bank. (2017). Strengthening procurement performance of the Universal Basic Education Commission (UBEC) and State Universal Basic Education Boards (SUBEBs) in Nigeria.
- World Bank. (2021). World development report 2020/2021: *Attacking poverty*. New York: Oxford University: World Bank Organization.
- Yegon, B. K. and Mbeche, W. N. (2018). Determinants of procurement contract management of selected state corporations in Nakuru County, Kenya. *International Journal of Economics, Commerce and Management*, 6(5):628-644.
- Yusuf, A. B. and Ibrahim, S. (2018). Impact of procurement management on the performance of State Universal Basic Education Board projects: A case study of Kano State, Nigeria. *Journal of Educational Research and Policy Studies*, 6(3), 78-91.