

Sustainable Procurement in Nigeria Using Triple Bottom Line (Social Responsibility): A Literature Review

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Abstract- Sustainability using TBL is briefly applied in this literature review. A comprehensive assessment of literature that are relevant to the study was conducted with the very low research in Nigeria on the TBL but globally available. The review revealed that no any record presently of use of sustainability in Nigerian contract process presently. On the other hand, the system of sustainability is not adopted therefore a TBL system can assist in building of a structure that can be adopted based on social, environmental and economic lines. In this paper social emphasis is be placed to address our present need and situation through analysis of existing literature using contract document and information. The purpose of this paper is not only to show the importance or support the implementation of social line of TBL but to show its likelihood of adoption and provide an overview of how it can be implemented using the existing literature. In this regard, researchers and professional in Nigeria are encouraged to pay attention on how TBL can adopted to support our social responsibilities in procurement activities.

Indexed Terms- Procurement, Sustainability, Economy, Environment, Social Responsibility

I. INTRODUCTION

The concentration on sustainability and not the aspects of sustainability has resulted to more attention to sustainability in all procurement in the world includes goods, works and services. This is critical because of procurement's perception as a policy panacea and continuous efforts to position procurement budgets to work to enhance innovation, but the efforts has been met with limited success (NESTA, 2012). Obstacles to its effective application of strategies, including

regulatory, organizational, skills and the inherent risk aversion of the public sector, has been reported in the works of Wilkinson et al., (2005) and Rolf's tam (2013). Nigerian Government is in the process of reviewing its public procurement act 2007 to provide solution to pressing issues that needs to be considered in the review for value for money and fitness for purpose and global with sustainability component that will assist in disruptive procurement.

The United Nations Environmental Programme (UNEP) defines sustainable procurement as a process in which organisations meet their needs to achieve value for money to generate benefits not just for the organisation but to the economy and society thereby minimising damage to the environment (UNEP, 2015). Procurement can be regarded as sustainable when it corresponds with the ideals of sustainable development (Walker and Brammer, 2007).

In 1994 John Elkington coined what is known as triple bottom line (TBL). The initial or the first part of the strategy is starting from a company profit the "bottom line" of the profit and loss account. The second part is that the bottom line of a company "people account" is socially accountable on how a company has been over its operations. The third is that the bottom line of the company's "planet" account on how environmentally accountable it has been. The TBL comprises: profit, individuals and planet. It looks to regard the social, money and environmental performance of the companies over an amount. TBL is a property connected strategy; the origin of sustainability has long existed since over a hundred thirty years ago from a plan called spacecraft earth according to George (2009). TBL makes provision for a framework to measure business performance and success of the organization 3 lines: social, economic and environmental as declared by Goel (2010).

Furthermore, TBL put forth the enlargement of an environmental agenda to integrate the social and economic lines Elkington (1997).

The TBL evaluates the sustainability of supply chains by incorporating the financial, environmental and social aspects (Sapukotanage *et al.*, 2018). Based on the literature reviewed by Alhaddi (2015) it showed inconsistent usage of the property terms to show its significance, other studies used property to primarily talk over with the environmental line Yan *et al.*, (2009). While some use the term in order to confer with the social line Bibri (2008), whereas others use the term to talk about the three terms Marcus & Fremeth, (2009).

TBL lays equal level of importance and application of the three lines: which results to coherence and balance into the construct (Elkington, 1997; Epstein, 2008; Harmon, Wirtenberg, 2009; Russell, Abdul-Ali, Friend, & Lipsky, 2009; Savitz & Weber, 2006). Alternative property connected studies show inequality within the degree of importance shared within the 3 TBL lines. They lay a lot of stress on the economic line once bearing on sustainability and the notion regarding its pertinence is restricted Collins and Konan (2007).

This article contributes to the triple bottom line area. It uses passionate and original survey in order to get the views and experiences of a wide range of suppliers, contractors and service providers, across diverse areas and sectors of the general public sector on social line. This paper qualifies, underpins and amends existing proof by looking to answer these questions: What are the most barriers that forestall the government from capturing innovation through public procurement? Do different kinds of contractors experience these barriers? The paper investigates the influence of TBL and alternative innovations on contractor's perceptions on social responsibilities.

By comparing with the procurement of off-the-rack product for all-time low attainable worth, the procurement of innovation needs a larger level of in-house ability Rothwell and Zegveld (1981). In the UK, a review for the cupboard workplace by inexperience in 2010 noted that industrial skills were terribly inconsistent across central government.

II. LITERATURE REVIEW

The literature review bestowed during this paper was part of a bigger review carried on by Alhaddi (2015) who tested that TBL may be a property connected strategy and additionally laid out that TBL is a consistent construct in terms of continually referencing the social, economic and environmental lines Elkington (1997).

Huffington (2002) writes that the key idea” of TBL is that “firms must listen to their stockholders and stakeholders. Those that might not have invested with cash within the company but clearly have an actual investment in the air they breathe, the food they eat and also the communities they board. More than 100 companies in America are seeking to redefine the underside line moving from standard company accounting, to at least one that additionally includes the social and environmental impact the companies has which is known as the Triple Bottom Line.

A neutral approach by Boston and Pitman (1984) also make emphasis to new management strategies innovation of Triple Bottom Line. PricewaterhouseCoopers's international chief executive officer survey (2002), shows 68 % of responding CEOs agreeing that company social responsibility is significant to the profit of any company. For a wonderful outline and important analysis of the supposed business case for ethics and company social responsibility, was expressed by a book by Lynn Sharp Paine, price Shift: Why corporations should Merge Social and money Imperatives to attain Superior Performance.

In 2019 the World Bank through the Nigerian Universities Commission initiated a move for sustainable procurement environment and social standard with a mission of creating centre of excellence in various Universities across Nigeria. The project will enhance capacity building at various levels of education but need various approaches toward improving the quality and standard of sustainable procurement which a triple bottom approach can be one of the strategies.

III. SUSTAINABILITY

Sustainability is all about balancing, that is meeting present desires without hampering the well-being of coming generations (Kolawole and Idris, 2020). The sustainable practice involves the incorporation of economic performance, environmental issues and social aspects of the organization (Schaltegger and Burrit, 2014). Sustainable procurement can improve procurement practices and promote sustainability performance (Oyewobi *et al.*, 2017).

Jazzman Daly's measurement-based definition of the term yielded a lot of environmental exactitude to the strategy. A property society has to meet 3 provisions: rates of utilizing of renewable resources should not be more than rates of regeneration; the rates of utilization of resources that are non-renewable should not be more than the speed at which the sustainable renewable substitutes are developed; and the rates of emission pollution should not be beyond the assimilatory capability of the atmosphere Elkington (1997). From the spacecraft earth plan like property society, Santos and Filho (2005), the authors observed the accord of those concepts with regard to society and in balance with its surroundings.

In addition, property was observed as a basic and sophisticated strategy that facilitates the balance of many factors for the world to repeatedly exist Aras and Crowther (2009). In its simplest type, property means a worth and a belief of the improvement and conservation of the natural atmosphere Shrivastava & Hart (1992). Many definitions of property were reviewed within the literature, however they differed slightly from one another According to Dyllick and Hockerts (2002), and property represents the social group evolution and development within the flush and the more leisurely world wherever the natural atmosphere and cultural attainments are reserved for future generations. Additionally, to benefit future generations, the property delivers price and money gains within the gift.

3.1 Sustainability in the Literature

Sustainable procurement focuses on how firms can use sustainability measures in sourcing and purchasing decisions to reduce the social, environmental, and economic impacts of a firm's activities on the

environment and society (Ekiugbo and Papanagnou, 2017). Sustainable procurement has the potential to drive resource efficiency, manufacturing and ensure socially and environmentally responsible practice in the economy (Kolawole and Idris, 2020)

Sustainability means meeting our immediate wants without compromising the power of generations in the future to satisfy their own needs. In addition to natural resources, we tend to further concentrate our effort toward resources that are social and economic. Property is not just environmentalism; actually, it is more than that. In most definitions of property, there are considerations for social equity and economic development.

In the book of Savitz and Weber (2006) it was stated that enterprises faced with environmental, economic, and social changes within the world and property applications are increasing in the business world. They also stated real issues that enterprises face and innovative solutions coming out of the property. Ho and Taylor (2007) recommend that enterprises in the USA and Japan have studied the scope of TBL reports which concluded that the scope of TBL reports of Japanese large-scaled enterprises operating in production business has a low level of profit and low level of liquidity is at the next level.

Wang and Designer (2007) came up with "Sustainability optimization" which supports the development of property in environmental, social, and economic areas wherever TBL is applied. It adds social and environmental prices and values into economic activities to support management selections by mistreatment quantitative models. Fauzi *et al* (2010) recommend that TBL ought to be determined by money, social and environmental components as a property and company performance.

Hernádi (2012) aims at suggesting how accounting will fulfill property criteria as a business world language and information of supply. Additionally, it interprets the "going concern" principle which is the most vital principle of accounting, by analyzing totally different approaches for company property. Hollos *et al* (2012) checked the impacts of property Provider Companies primarily based on TBL. They surveyed corporations in Western Europe and concluded that

property provider cooperation company's impact positively on their social, environmental, and economic performances. Merriman et al., (2012) recommend that there are studies concerning managers at a high level and analysis attitudes of managers at a medium level against TBL. They concluded that managers at a medium level have more interest in environmental initiatives if they are supported by giving them incentive premiums.

Henriques and Richardson (2013) stated, concerning the inclusion of the TBL idea initiated by John Elkington in 1994 into literature. They made a case for TBL as a wonderful and comprehensive trope and additionally contend that TBL encourages several company activities by speaking concerning social, environmental, and economic issues of TBL. Glavas et al., (2014) analyzed the market mentality of the businesses applying TBL and as part of achieving their missions and goals. They concluded that cooperation and companies applying TBL are clear in their method; focused regarding cooperation advantage not competitive advantage, and deliberately produce new markets that alternative corporations can even enjoy. Ralston et al., (2015) analyzed TBL of company responsibilities in social, economic, and environmental issues using BRIC (Brazil, Russia, Asian country, and China) countries as a basis.

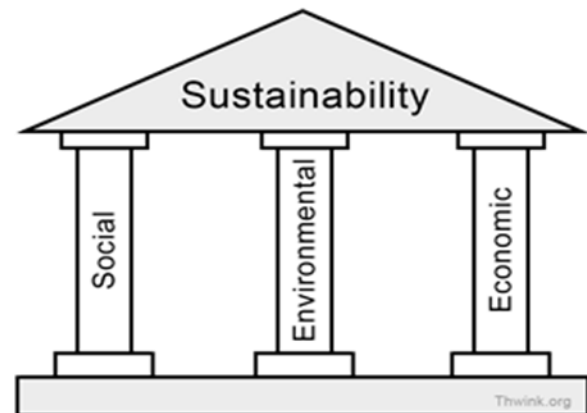
A method of modification during which the direction of investments, exploitation of resources, the orientation of technological development, and institutional modification enhance each current and future potential to satisfy human wants and aspirations.

In essence, property development is concerning five key principles: fairness and equity; take care of our surroundings; quality of life; participation and partnership; and respect for ecological constraints.

Regarding the implementation of TBL, Adams et al., (2004) reported that there are no usually or wide accepted accounting metrics or standards to measure social or environmental performance. Mintz (2011) stated that whereas attention of managers to the social and environmental impacts of their organizations is hyperbolic. It is troublesome to come up with

commonplace accounting with similarity to those in money accounting.

Mintz (2011) reported that organizations initiate Key Performance Indicators (KPI) or quantitative measures connected to their own goals, missions, and neutral expectations. Rogers and Hudson (2011) cautioned that whereas businesses would like to input their social and atmospheric impacts; there is a need to put the realities of the economic environment into their environment and policy. According to Slaper and Hall (2011), the difficulties of golf stroking the TBL into an application are in relation to the measuring of social and ecological classes. However, the issue is finding applicable knowledge and determinants a project or policy contributes to property. An issue with the triple bottom line is that it is difficult to check individuals and planet accounts in terms of money and the way the profit account is measured. Therefore, the 3 separate accounts cannot be extra or combined and should be seen on an individual basis. The figure one 1.0 show the property line of the TBL.



Source:
<http://www.thwink.org/sustain/videos/DuelingLoops/index.htm>

Figure: 1.0

The atmosphere is shielded to preserve essential scheme functions and to produce for the eudemonia of generations in the future. Policies regarding environment should be integrated with the goal of policy. Additionally, it ought to be an improvement within the general quality of life and not simply financial gain or growth.

In today's context, in step with Michael (2014) business entails attention to such problems as global climate change, corruption, rule of law, the direction of ladies, human rights, consumption and provision of chain practices. On the opposite hand, corporations are recognizing that grappling global climate change suggests that operating towards goals of zero emissions, waste and discharge, mistreatment measures that may additionally scale back prices, minimize risks and increase resilience. Major international corporations are thus coming up with sensible metrics and standards to assist and inculcate these principles. These property principles serve to optimise their opportunities and to reduce the adverse impact their core operations wear the atmosphere and also the communities and economies in places wherever they operate.

The World Economic Forum's study amplifies a lot of integrated grasp of business property. From a network of specialists in several fields, it provides a foundation for company leaders to follow. The world community adopts property development in (1979) and also the 1st World Climate Conference parades the science of global climate change in (1987). City Earth Summit rallies the globe to require action and adopt Agenda 211993 Convention on Biological Diversity which puts the preventative principle to figure in (1997). The urban centre Protocol takes the primary step toward ending dangerous global climate change in (2000), Sustainable Development Goals, social justice meets public health & environmentalism (2006). Economic property communities around the world are willing to maintain their independence and have access to the resources they need and money to satisfy their wants. Economic systems are complete and activities are offered to everybody, like secure sources of living. World Health Organisation have access to sufficient resources in order to keep their families and communities healthy and secure. The absence of a rigid framework for business and property, bestowed a singular challenge within the literature: the employment of the word property appears inconsistent. In step with some studies including the economic line whether or not severally or in conjunction with the opposite two lines are Collins et al., (2007) and Kirchgorg et al., (2006).

3.2 Economic Line

The economic line of TBL framework means the impact of the organization's business practices on the financial set-up (Elkington, 1997). It relates to the potential of the economy collectively of the subsystems of property to survive and evolve into the longer term so as to support generations in the future (Spangenberg, 2005). The economic line ties the expansion of the organization toward the growth of the economy and the way it will contribute to support it. In alternative words, it concentrates on the value provided by the organization thereto encompassing during a manner that prospers it and promotes for its capability to support future generations.

Enterprises progressively faced oppression from the society to take care of social responsibility and enterprises that solely have profit functions and not purposes of service to the community that had lower level of success Eren and Eker (2012). Social company property is explained at intervals neutral and legitimacy theory in accordance with neutral theory. World Health Organisation is related with enterprise that derives profit or suffers injury from enterprise, whose rights are taken into thought or neglected as outlined by stakeholders. This theory needs to clearly define enterprise operations on the stakeholders. In alternative words, it is needed to contemplate the interests of all stakeholders, not solely the interests of enterprise owner and shareholders Hillman and Keim (2001). Legitimacy theory asserts that price system of any unit comprising the society should be in line with the value system of the society. Consequently, enterprise operations are made legitimate after they are associated with the society and accepted by them Suchman (1995). Corporate property formed client anticipations and alternative market dynamics needing investments of enterprises during this space. So, property became associate integral half of enterprise methods and operations which facilitate all these developments as stated by Tuna and Besler (2015). Considering the selection of stakeholders; the duty of enterprises to intimate their stakeholders to diversify the problems of information. Presently, stakeholders assess not solely money performance but additionally environmental and social performance. In this regard, company performance is outlined because of the joint analysis of social, economic, and environmental performances. Impacts of those 3 dimensions on one

another ought to be measured by the enterprises bilaterally in order to modify the property and targets should be set for company sustainability by taking such dimensions into thought.

The approach of joint analysis of social, economic, and environmental performances that are necessary for company property or business is outlined as “Triple Bottom Line -TBL”. In accordance with TBL, the associate enterprise will maintain its company business or property and improve its corporate performance as long as with efficiency it uses social, economic, and environmental sources by considering their relations with one another Elkington (1997).

Economic Bottom Line (profit) economic dimension of the TBL framework defines the impact of an organization’s operation application on financial set-up according to Alhaddi, (2015). The economic dimension is centered on economic price and associate’s growth of the business with the expansion of its economy Arowoshegbe and Emmanuel (2016). The economic dimension is connected to the capital of the enterprise and emphasizes that capital should be managed with efficiency. Enterprises ought to each offer a high level of earnings to their stakeholders and avoid suffering money issues so as to modify their economic property Tum (2014). Profit is used not solely for facultative study and property enterprise but for providing profit to the society Schroeder and De Noble, (2014). A profitable business contributes a lot of profit to society by ushering in cheaper products and services of higher quality.

Social Bottom Line (people) social dimension of the TBL framework characterizes the execution demand of applications that are helpful and truthful to human capital, labor, and society. The Journal of Accounting and Finance (2017) reported that the mental object of social responsibility by the business adversely affects the property and performance of that business. Recent studies show that the execution of social responsibility increases the prices of the enterprise. In short, social performance is concentrated on the relationship between community and enterprise, associated with social participation, the relationship among staff, and truthful wages Arowoshegbe and Emmanuel (2016). An enterprise that has the associated aim of following the TBL technique ought to think about the impact of

its efforts on all stakeholders. Enterprise ought to be developed in a company that society can easily access. Communication between enterprise managers, staff, and society ought to be explicit and honest (Schroeder and De Noble, 2014).

Environmental Bottom Line (Planet) the environmental dimension of the TBL framework is to direct next generations to utilization that cannot endanger environmental sources Arowoshegbe and Emmanuel (2016). Activities of the enterprise that do not offer any injury or harm to the atmosphere ought to shield natural resources for future generations with sustainability Aytac (2016). Life quality of animals and plants, protection of human health, protection of air, water, and soil quality as well as biological selection are at intervals the scope of environmental property Erguden and Catlioglu (2016).

3.3 Social Line

The social aspect is concerned about the welfare of the people regarding education and charitable causes amongst others (Engardio, 2007). The social line of TBL means conducting helpful and truthful business activities to the labor, human capital, and to the community Elkington (1997). The concept is that these practices offer price to society and “give back” to the community. Samples of these practices could embrace truthful wages and provide health care coverage and other social responsibilities. Apart from the ethical facet of being “good” to society, social responsibility will have an effect on the performance and property of the business. The social performance concentrates on the interaction between the community and also the organization and addresses problems associated with community involvement, worker relations, and truthful wages Goel (2010). The typical example of a social line in Nigeria is the support the contractors, consultants, and service providers can give to the immediate community which can save life and property in road maintenance and repairs in all parts of the country where a company is situated or doing business.

3.4 Environmental Line

The environmental aspect is the most crucial of the three aspects because everything depends on the earth’s resources (Correia, 2019). The environmental line of TBL means partaking in practices that do not

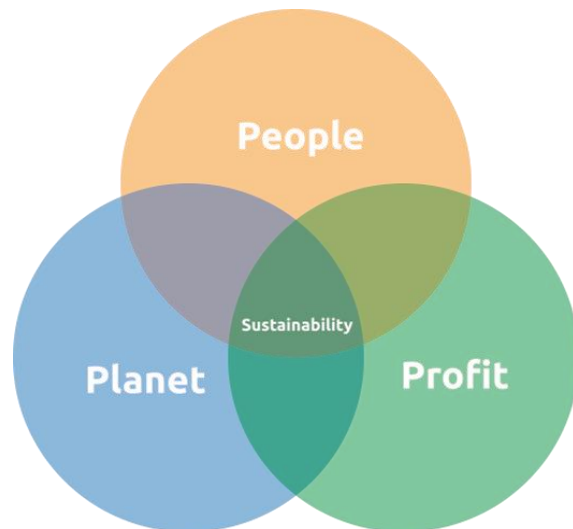
compromise the environmental resources for the next generations. It entails the economical use of energy recourses, reducing greenhouse emissions, and minimizing the ecological footprint, etc. Goel (2010), the social facet of TBL, environmental initiatives impact the business property of the organizations. Associate analysis by Kearney (2009) was conducted on ninety-nine sustainability-focused organizations across eighteen industries to look at the impact of environmental efforts on the performance of the organization. The industries within the analysis range from automotive, technology, chemical to food, retail, media, and business. The analysis amount was for 6 months and also the analysis methodology aimed toward determining whether or not organizations with property practices have a lot of probability to resist the economic downswing. The analysis disclosed that in the present economic downswing, organizations that are engaged toward protecting the atmosphere and social well-being of the stakeholders by adding price to the shareholders have performed better than their business peers financially. The money advantage has resulted from reduced operational prices such as energy and water usage and hyperbolic revenues from the event of innovative inexperienced merchandise Kearney (2009). The environmental line also can protect the community from natural disasters and improve productivity in the agricultural sector and other sectors.

IV. TRIPLE BOTTOM LINE (TBL)

The TBL helps to recognize the standing of the business in the economy (Gupta *et al.*, 2020). The TBL may be a clear manifestation of the balanced book it lays the identical basic principle: what you live is what you get, as a result of what you live is what you are probably to listen to, only if corporations live their environmental and social impact can we have organizations that are socially and environmentally accountable. Corporations and organizations are powerful entities. Although they need the ability to hurt within the pursuit of profit; companies and corporations have even a lot of potentials to try and do well. This is company social responsibility (CSR) and it is hastily turning into a necessity within the company world.

4.1 TBL within the Literature

Unlike property, there's significantly less inquiry on Triple Bottom Line in Nigeria. The main target of the studies within the relevant literature is all in consideration of accounting and finance to structure behaviour. Hidayati (2011) carried out a qualitative study to know the extent of utilizing the TBL approach in CSR programs within the organization. Therefore, Ho and Taylor (2007) carried out another empirical research on TBL reporting employing an approach that is quantitative in nature in the research. The aim of the research was to look at the limit of TBL reportage and to gauge how economic, social, and environmental problems are reported. Goel (2010) did another inquiry on TBL. The objectives of Goel's qualitative research were to check the construct of TBL and its benefits and to research the link between TBL and property development and come up with a comparison between the TBL indicators and also the property reportage pointers. Despite the shortage of serious analysis on TBL, the studies all have observed the economic, social, and environmental aspects at the same time. Figure 2.0 showing the analysis of TBL.



Source: Wisconsin's property Management

Figure 2.0

4.1.2 People

People considers associate worker, the labour applied during a companies' work, and also the general community wherever a company will do business. Otherwise, to seem at "people" is, what proportion will an organization profit society? A triple bottom

line company pays truthful wages and embarks on steps to confirm humane operating circumstances at provider factories. Triple bottom line corporations build an attempt that will “give back” to the community.

4.1.3 Planet

In the TBL the planet piece indicates that a company tries to lower its ecological footprint to the utmost quantity attainable. These activities can embrace reducing waste, finance in renewable energy and managing natural resources. An example is the investment of Apple heavily in environmental property. These efforts have nudged various college giants like Goolge and Facebook to embrace lots of renewable energy sources in order to power facilities.

4.1.4 Profit

Business pursues cash profit; triple bottom line enterprises view it together as an element of a business set up. Property organizations and companies additionally acknowledge that profit is not against people or planet. In 2016, Swedish furnishings giant IKEA reported sales of \$37.6 billion. The same year, the company made profit by utilization of waste into a number of its standard merchandise.

4.2 Advantages of the Triple Bottom Line

The triple bottom line has been known for years, events just like the 2008 cash crisis, the BP oil spill, associated international temperature change and nearly constant spotlight on company ethics and company social responsibility. The profit and success of company property initiatives extraordinarily depend on a talented employee that is responsive to the tasks that will make the triple bottom line to be from theory to reality. This employee ought to have specialised information of ecology, accounting, and scientific discipline however as leadership skills and additionally the potential to use systems thinking to create strategic business selections. Property is the future and with this distinctive mixture of experience and skills, property management professionals will build a number of the foremost prosperous triple bottom line companies within the planet.

4.3 What is CSR?

CSR is a strategic practice to the success of organizations because it contributes to a healthy

bottom-line and long-term sustainability (Babatunde, 2019). Cooperate Social Responsibility is outlined as company initiatives that address social considerations, together with pollution, natural resources depletion, accident prevention and control public health, and also what the poor want. A company’s CSR activities are measured by the triple bottom line, a business approach, that considers environmental, social, and money performance. Analysis by the University of Wisconsin’s Property Management shows that in corporations that grade CSR, the staff is 16 % a lot of productive and morale is 50% higher. Larger company property performance is additionally related to 25-50% reductions in turnover.

In Corporate Social Responsibility (CSR) procurement is actually, concerning getting authorities to understand the economic, social, environmental and equality influences their activity, increasing the positive outcomes and minimizing the negative outcome. An example of an advanced strategy used in analyzing micro environmental external factors is a typical example of how procurement evaluation is changing and how changes can be made. Table 1.0 STEEPLE analysis

FACTOR	ANALYSIS
Socio-Cultural	How might changes in attitudes, or other trends impact the expectation of customers, suppliers, and other stakeholders
Technological	The impact of technology in the form of materials, innovations, or working methods that can impact the organization’s operations
Economic	The underlying changes in the micro (inflation, unemployment, interest rates, currency value) and micro (changes in cost and supply factor) economy
Environment al	The impact on waste and the environment and the need to comply with environmental standards

Source: Andrew Rose (2016) modified by Bashir Garba (2018)

4.4 Company Social Responsibility in Nigeria

The CSR activity in some hand-picked companies was investigated on a review of 250 construction companies' profiles. To research whether or not they need the concept or conducted any social responsibility within the past year of doing business in Nigeria and to know their perception level on CSR. The review shows solely 10% of the companies out of 250 companies have done any Company Social Responsibility in the past and their level of commitment to CSR is negligible once it's compared with the general public wants and contract executed by these companies.

The review of current analysis method was additionally conducted which shows clearly that the current policy is not in line with TBL based on the provisions of section 16, section 23 and section 30 of the public procurement act of Nigeria 2007 and also the standard bidding documents also shows the need to benefit from social responsibility evaluation criteria for value addition and value chain.

In terms of company social responsibility, The Scottish Government works arduous to enter the ideals of accountable business. The Scottish Parliament has legislation institutionalise the need of company seeking for a government contract to go with a variety of 'responsible business' criteria, progressing to enhance the 'social' dimension of growth of business. The improvement and research in procurement and supply chain management has increase the level of implementation of various models as part of continuous improvement which may relate to the subject of our discussion during the use of TBL for example the RAQSCI model in table 2.0 give a detail of how best procurement process should be as an innovation in an order importance.

• RAQSCI Model

REQUIREMENT	CONCERNED WITH
Regulatory	Complying with laws and regulations
Assurance of supply	The availability and accessibility of products and services when they are needed
Quality	Consistency and fitness for purpose of products and services
Service	The way in which products and services are supplied and support activities

Cost	Costs and prices including terms and mechanisms
Innovation	Continuous improvement for the organization e.g. to costs reduction, increase value, or create competitive advantages

Source: www.cips.org

Nigeria will do the same as a result of the large sum of money going to contract awarded to companies that do not benefit the community. Through the infrastructural development provided by the government which companies use during the contract and because of the character of activities within the construction site like the movement of significant heavy-duty vehicles which destroys our roads; generation of waste; and creation of various emissions of assorted gases to the community. The getting of these companies to show their responsibility and to contribute to society and make an impact that can assist them in future contract applications will make things better. Currently, there is no policy is presently offered to guide this important strategy. To administer a good moral procurement in Nigeria we most get companies to be accountable in ending their duties and contribution to their country.

Table 3.0 Way of achieving success on companies' social responsibility

Ways	Output	Outcome
Prescribes the methods/standard	Relies on achieving set levels of performance, responsibility, and achievements	Defines the result to be achieved by the procurement
Relies on the government policy	Part of solicitation documents requirement	Define and identify the social responsibility projects that can complement government activities, contractors then device methods

		/materials, etc. to achieve a solution
Compliance base competition	Can be geared toward records of achievement and proof of social responsibility	Can be geared to the achievement of KPIs
Award to be not only based on lowest evaluated bid but also CSR	Award linked to technical score on CSR	Award linked to standard and quality control with CSR as value addition.

Source: Field survey 2018

CONCLUSION

Sustainability is outlined as fulfilling the needs of these days while not ending the likelihood of accomplishing the requirements of future generations. This method tries to keep up the existence of businesses in present market conditions and rearranges the approaches, concepts, and practices within the issue of welfare management for the subsequent generations at intervals scope of company development. Company links thought of economic, environmental associated social factors along with the company management principles in the activities and call creating instruments in order to produce semi-permanent price in enterprises and economical management of risks that are connected to these factors. Enterprises will come through real success if they think about social responsibility applications as a mixture of sources, opportunities, skill and innovations from that all the stakeholders derive profit, rather than regarding them as a burden. Company possesses social dimensions and economic dimensions. These dimensions ought to collectively be thought of and incorporated into higher cognitive process mechanisms for correct sustainability strategy. The study finished that majority of the companies in Nigeria are absolutely attentive to the advantages of adopting CSR however not on the TBL dimensions.

Thus, no effort is formed on the adoption of TBL whereas alternative international corporations in Nigeria have started implementing half of the environmental and social aspects. As indicated in the study findings, the corporations or companies that have already embraced CSR on their own indicates that relationship exists between TBL and CSR. Most procurement literature has not examined company CSR practices in Nigeria, whereas very little analysis to expand the company’s issues to social issues has been administered. It had been thus the intent of this study to know however the adoption of social responsibility practices on how CSR will influence Nigerian development and to hunt for a review of state policies to include CSR. This is to be suggested as a criterion for analysis of bids to help government in infrastructural development and maintenance of our roads that all the businesses enjoy throughout execution of contracts in varied states of the federation. This paper encourage scientist to conduct a lot of analysis on triple bottom line. Triple Bottom Line (TBL) looks at pointing social and environmental impacts coming out of companies or corporations processes on economic performance to fulfil this task and create advancement for these impacts. In line with the plan behind TBL, enterprises that have semi-permanent targets of action are needed to fulfil wants of the society.

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