

Budget Implementation Vis A' Vis Due Process Administration in Anambra State Government System

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Abstract— This study is on Budget Implementation Vis A' Vis Due Process Administration in Anambra State Government System, a study of Ministry of Works Anambra State. The study was motivated by the pronounced spare of infrastructural decay in the state and the disbursement of the state's capital budget. As indicated, the examination is done specifically from the platform of the activities of Ministry of works, Awka. The research methods used in this study is "survey " because the phenomenon under research investigation was of the present and this method ultimately deals with the situation under investigation. The population of the study is seven hundred and seventy-one (771) which comprises of the professionals, management staff and senior staff of the Anambra Ministry of Works, Awka and registered contractors involve in execution of capital budgets under the Ministry. Sample size of three hundred and seventeen (317) was determined using Taro Yammen of 1964. Tools of data collection used were structured closed ended questionnaires. Quantitative data collected was analyzed by the use of descriptive statistics using the Statistical Package for Social Sciences (SPSS) and presented through percentages, means and frequencies. Relevant literature on public procurement Act, Public procurement Law and Budget were also reviewed. In the course of testing the three hypotheses, we applied chi-square. The Chi-square was used to test if Government of Anambra state has effectively implemented the laws on procurement which it enacted; if Due process mechanism has a significant impact on budget implementation in Anambra state ministry of works, Awka; If there is high level of awareness of the public procurement Law in Anambra ministry of works, Awka. The study revealed that delay in the certification of public procurement and release of contract documents hampers effective implementation of the procurement Law. The study also revealed that delay in the payment after contract completion was a major challenge. Against the revealed backdrop, the study recommends the critical need for the Ministry and or Due Process Unit to shorten bureaucracies in the approval process. The study further recommends for prompt payment of completed contracts to guard against unnecessary liabilities.

Index Terms— Budget, Due Process Mechanism, Public procurement, Public Procurement Law of 2011, Public Procurement Act of 2007

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I. INTRODUCTION

Since the return to civil rule in 1999, the federal government has moved to address the nagging issue of corruption in the public service. The first concrete action it took to address this was the submission of an Executive Bill to the National Assembly, which led to the enactment in 2000, of the Independent Corrupt Practices and Other Related Offences Commission Act. In the realization that failures in the procurement process contribute to corruption in governance and in order to identify the loopholes of procurement process, the first step was to introduce acceptable international standard practices in the regulation of public procurement in Nigeria. The federal government then invited the World Bank to work with it to first conduct a nationwide assessment of the public procurement law and practice. The result of that assessment carried out in conjunction with a national task force, Country Procurement Assessment Report (CPAR) 2000, formed the basis of the Public Procurement Bill later sent to the National Assembly, revised and enacted into law in 2007 as the Public Procurement Act, 2007(Ekpenkhio, 2003).Consequent upon the country procurement assessment report, and prior to preparation of a bill for procurement reforms, the federal government moved to implement the recommendations of CPAR, to the extent possible prior to legislative reforms. The government set up the Budget Monitoring and Price Intelligence Unit (BMPIU) in June 2003 as an operationally independent body headed by a Senior Special Assistant to the President.

Although thinly staffed, its personnel comprised experts with a bias for project management, construction, and procurement. The Unit was the clearing-house for all federal government contracts and procurements of goods and services, and functioned accordingly, until commencement of implementation of the Public Procurement Act 2007 (Ekpenkhio, 2003).

The Budget Monitoring Price Intelligence Unit (BMPIU) operated under clear goals, objectives, and strategies. Its goal was to put in place and ensure full compliance with laid down guidelines and procedures (produced by it) for the procurement of capital and minor capital projects as well as associated goods and services.

Its objectives were to:

- i. Harmonize existing government policies/practices and update same on public procurement
- ii. Determine whether or not Due Process has been

observed in the procurement of services and contracts

- iii. Introduce more honesty, accountability and transparency into the procurement process
- iv. Establish and update pricing standards and benchmarks for all supplies to Government
- v. Monitor the implementation of projects during execution with a view to providing information on performance, output and compliance with specifications and targets
- vi. Ensure that only projects which have been budgeted for are accepted for execution. The strategies of the BMPIU revolved primarily around: regulatory, certification, Monitoring, training and advisory Functions.

After the enactment of the Public Procurement Act, 2007, the Federal Government established the Bureau of Public Procurement to take over the functions of BMPIU and implement the provisions of the Act. The Bureau also inherited the staff and physical structures of the BMPIU.

The reform of the public procurement practices in Nigeria started at the national level with the enactment of the Public Procurement Act of 2007 by the National Assembly gradually developed to Anambra state therefore followed suit with the enactment of its own version of the Procurement Law in 2011.

However, prior to this, the Anambra state government had in 2007 introduced the new Due Process and Tender Guidelines to correct all the observed lapses in the procurement practices in the State, albeit, these new instructions could not meet up with the requirements of the modern procurement system. As a follow-up, the Due Process Office and SERVICOM was established in 2008 through a simple government directive with support from EU-SRIP, but the resulting offices lacked the legal status and capacity to carry out real procurement functions. In 2009, Anambra

State Government in partnership with the UNDP assessed the needs of procurement departments in MDAs and the Due Process office in the State with a view to improving their performance in carrying out procurement activities. The assessment showed that these entities lacked basic requirements for a functional modern procurement unit. They were hampered among others by lack of clarity of functions, lack of clear guidelines and regulations, lack of proper procurement legislation and institutional framework, constant interference, lack of basic working tools, lack of complaints and review mechanism, absence of control system, poor working conditions and environment. These were the situations that characterized procurement activities in Anambra State coupled with unwillingness of the procuring entities to follow the deficient policies and procedures because there were no sanctions for failure to do so.

The Anambra State Public Procurement Law 2011 was simplified in a version published in 2012 by the Anambra State Government (ANSG) in conjunction with the United Nations Development

Programme (UNDP). The version was produced in order to enhance its wider circulation and readability among the general public and public services and to facilitate its ease of adoption for the intended purpose of its enactment. As part of the effort to operationalize the State Public Procurement Law, the Anambra State Government in partnership with the United Nations Development Programme (UNDP) commissioned the production of a Simplified Version of the Law in 2012. This was aimed at making the Law handy and to improve its readability among the general public and government officials. Furthermore, both the UNDP in Anambra State in the past, and the African Centre for Leadership, Strategy and Development (Centre LSD) in recent times (2013), have undertaken a review of the State Procurement Law. These reviews identified problem areas and issues and made far reaching recommendations. Therefore, the operationalization of the State Procurement Law is an on-going concern to both Local and International Development Partners and the people of Anambra State. This is also evidenced by the interests shown and contributions made by different stakeholder groups in the various fora and workshops organized to discuss procurement practices in the State following the findings from the UNDP and Centre LSD reviews.

II. RESEARCH QUESTIONS

In the light of the foregoing, the following research questions will guide the study

- i. To what extent has government of Anambra state implemented the laws on procurement which it enacted?
- ii. What are the effects of the procurement Law in the execution of capital projects in the state?
- iii. What is the extent of awareness of due process mechanism/public procurement Law in Anambra ministry of works, Awka?

III. GENERAL PRINCIPLES OF PUBLIC PROCUREMENT

All over the world, public procurement is being subjected to reforming, restructuring or tone rules and regulations in a bid to bring about substantial improvement in governance. According to Hunja (2001), effective and efficient procurement policies are important in assessing the performance of governments. However, Hunja (2010) pointed out that there is no sufficient evidence by which successful procurement reforms can be measured due to lack of analysis and available information on return on investment on procurement reforms which has made the formulation of proposals difficult for new multilateral laws in procurement. There is therefore need for research to shed light on the success or otherwise of public procurement reforms in a range of developing countries and to provide case evidence and national experience that will inform reform strategies and international rule making. In the same vein, Evennet and Hoekman (2005) observed that work on the performance of national public procurement systems have not been well documented, in the sense that focus tends to be primarily on

legal compliance with required laws and implementation procedures, with little focus on quantifying performance on having applied the processes aimed at enhancing competition, transparency, and combating corruption. Evannet and Hoekman (2005) added that much tends to be claimed for the benefits of the procurement reforms, but there is little analysis whether these benefits were actually realized after the reform initiatives occurred. Generally, procurement is the complete action or process of identifying, defining and acquiring or obtaining personnel, material, services, works needed by means authorized in pertinent directives. More specifically, it is the action or process of acquiring or obtaining material, property, or services at the operational level. The procurement process therefore involves planning, purchasing, contracting, and negotiating directly with the source of supply. Some indeed view procurement as a fancy word for "purchasing and supply". Modern procurement practices however appear more extensive than the old concept of purchasing and supply. Usually, the procurement department within an organization manages all the major purchases with the exclusion of staff hiring (PPDC, 2011).

Few Studies have been earned out on the Nigerian Public Procurement Reform. While Olatunji (2008) examined the Due Process Policy Model, Ayangede, Wahab and Alake (2009) investigated the Due Process as a procurement method and its legal and institutional framework. Aduda (2007) evaluated the levels of compliance with some of the provisions of the Budget Monitoring and Price Intelligence Unit. This study relates with aforementioned studies because the Due Process Policy and the Budget Monitoring and Price Intelligence Unit were the initial institutional arrangements of the Public Procurement Reform in Nigeria and were based on fundamental principles of the Public Procurement Act, 2007 even before the enactment of the Act.

However, this study goes further as a pioneering study to evaluate actual impact of the Public Procurement Reform from the perspective of the university system. The set objectives of Nigerian Public Procurement Reform and its provisions/procedures are considered to be sound and capable of achieving the desired impact if well implemented (Transparency International, 2008). These provisions have been implemented in Federal Ministries, Departments and Agencies procuring building projects in Nigeria for nearly a decade now. This duration is considered long enough for the impact of the reform to manifest and this is considered vital for either justifying or impugning the benefits of the Public Procurement Reform on university system. This study therefore is an empirical analysis of real data of a representative sample, of capital projects performance before and after the introduction of the Public Procurement Reform with the aim of identifying the difference the procurement reform has made.

The challenges of the Public Procurement in Nigeria have not been different from that of many other developing nations. Most of these difficulties relate to lack of fiscal transparency and public accountability, in addition to the inadequacy of resources for providing public infrastructures. For example, in Nigeria, prior to the re-emergence of the democratic governance in 1999, Public Procurement delivery

was subject to several irregularities which resulted in frequent failures. These included poor planning, insufficient budgeting plans, unnecessary project fragmentation, initial bids inflation and over invoicing, gross change orders during project execution, adoption of inappropriate procurement methods, contract allocation as opposed to competitive tendering, proliferation of incompetent contractors in the tendering process and deteriorating ethical standards of public Procurement practitioners.

According to Ayangade, Wahab and Alake (2009), these anomalies resulted in high project time and cost overruns, job abandonment, improper contract determination, conflicts and litigations, defective job performances and building collapses. Olatunji (2008) stated that contractor selection was not based on value and merits of bid but on tender price and initial lowest bid. The consequence was that Nigeria ranked highest worldwide in the cost of public projects execution (Budget Monitoring and Price Intelligence Unit, 2005). This made the need for the procurement reform in Nigeria to become pertinent. The persistent inadequacy of infrastructural facilities to meet the needs of the Nigerian economy coupled with the poor fiscal realities necessitated the dire need for optimal utilization of scarce resources appropriated for the public capital projects delivery. Furthermore, with globalization and advances in information technology, citizens began to demand for greater accountability and efficiency from government and the demands and expectations of the global economy on improving transparency and competition in government procurement added to the need to align and harmonize omission for International Trade Law (UNCITRAL) model and the World Bank guidelines.

Thus, the Public Procurement Reform was introduced to improve service delivery generally in the public sector through focusing on principles and procedures in procurement that would place the country firmly on the path of economic growth. In the public sector, the reform is expected to promote a sustainable built environment through the application of competition in tendering, effective planning and budgeting for projects and the promotion of global best practices and ethical standards in order to achieve value for money on public building projects.

Why Public Procurement is Important

Public procurement is important because of its role in the development process, the amount of resources it consumes, and its susceptibility to undue influences. Transparency International (TI) (2006) study makes interesting findings on public procurement. It found that public procurement amounts, on average, to between 15% and 30% of GDP or and more. It also found that few activities create greater temptations or offer more avenues for corruption than public procurement. The study estimates damage from procurement-related corruption at normally between 10% and 25%, and in some cases as high as 40 to 50%, of the contract value. Organization for Economic Co-operation and Development (OECD, 2005) study found that the purchase of goods and services by governments is an area that warrants special attention in the fight against corruption because public procurement has a very high exposure to corruption. It

estimates procurement-related corruption at typically about 15% of GDP in OECD countries. It also adds that it is easy to tempt both public and private actors to divert goods and or money for their personal use.

The African Development Bank (AFDB, 2012) estimates, in a recent concept note, that public procurement accounts for as much as 70% of the budgets of African governments. This underscores the importance of public procurement. The concept note states further that the strengthening of procurement systems is crucial to the additional reasons of minimizing the potential effects of financial/economic crises and restoring a level of economic growth and development sufficient to reduce poverty. It is not possible to achieve these objectives without securing the efficiency and integrity of procurement systems. The AFDB (2012) noted that majority of African countries enacted commendable procurement laws and systems that broadly comply with international and regional requirements such as the United Nations Commission on International Law (UNCITRAL), the Common Market for Eastern and Southern Africa (COMESA), and the West African Economic and Monetary Union (WAEMU). These requirements include those of: -

- i. Separate procurement regulatory and execution functions
- ii. Institutionalization of public procurement regulatory authorities
- iii. Establishment of independent review mechanisms
- iv. Publication of hard and Internet versions of national public procurement journals
- v. Make public procurement related information easily available to the general public
- vi. Achieving greater recognition by public officials and citizens of the critical importance of public procurement in public financial management
- vii. Scaling up the importance of public procurement in policy decision-making.

According to the AFDB, these successes have strengthened the rights of bidders and increased the pressure on procurement agencies to comply with regulations. Despite the establishment of common Bank notes, the important challenges remain the same in several areas, including;

- i Ineffective implementation of procurement reforms.
- ii Weak procurement capacity and institutions.
- iii Low motivation, incentives, and levels of accountability by public officials.
- iv Too much emphasis on process, i.e., legislative and administrative aspects of reform, and compliance with international best practice.
- v Too little focus on development of procurement policies critical for achieving sustainable development and poverty reduction.
- vi Insufficient fight against Corruption-Corruption risk in procurement remains a key challenge.
- vii Procurement reforms are more likely to be successful when combined with anticorruption measures in other areas, as well as with broader-based anti-corruption and good governance measures.
- viii Lack of consensus among the members for the use of

national procurement systems; this stems from their lack of faith in the procurement reform process.

Universal values in public procurement

Certain universal principles that govern the public procurement function across borders are discernible. These include those of economy, transparency, accountability, fairness, competition, equal treatment, reliability, public supervision, appropriate conditions, efficiency, accountability and ethical standards, separation of functions, among others (PPDC, 2011). The following paragraphs briefly highlight the meanings attached to these concepts;

i. Principle of Economy- The basic purpose of procurement is to purchase best value for money. The concept of 'value' may imply more than just price. It may also include quality issues, fitness for purpose, purchase that meet specifications, specification that match need or purpose, etc. Consequently, the lowest initial price may not always equate to lowest cost over the operating life of the item procured. The ultimate purpose of sound procurement is to obtain maximum value for money over the entire life of a project. Value for money therefore implies 'whole life costs, right quality that meets identified need'.

ii. Sustainability - This principle of economy emphasizes the need to consider sustainability issues wherever relevant. Sustainability must take costs and affordability in the long run into account. Where sustainability is of consequence, there is need to address it at the appropriate stage of procurement. This is normally at the business level or planning stage. In some instances, especially where environmental issues are of consequence, sustainable procurement can reduce life costs and improve quality e.g., through re- cycling or reducing disposal costs.

iii. Transparency- A good procurement practice visibly establishes and maintains rules and procedures that make procurement information accessible, unambiguous, and fair. To achieve this, it often promulgates the needs of contracting authority and conditions related to participation by deliberate notice. It grants unfettered accessibility to tender documents and proceedings and notifies bidders and the publisher of the result of tender. iv. Fairness- A good procurement is fair. This means it is impartial, consistent, and therefore reliable. It offers all interested contractors, suppliers and consultants a level playing field on which to compete. It directly and consciously expands the purchaser's options and opportunities so as to obtain the fairest or best possible deal.

v. Competition- Effective competition implies non-hindering of participation in procurement. It means choice and advertisement of technical, professional, or financial conditions proportionate to the subject of the contract. It also means the selection of appropriate procurement procedure. Competition also requires preparation of the technical specifications enabling wider participation of competent bidders. Competition is at the core of public procurement. A competitive process provides the procuring entity the best opportunity to procure the goods or services with value for money. There may however, be valid exceptions to the principle of competition in exceptional cases; this depends on the nature of the requirement.

However even in such exceptional cases, the principle of transparency requires clear and open definition of the circumstances where an exception is appropriate.

vi. Equal treatment- Public procurement practicalizes the constitutional principles of equality of treatment. Consequently, the Nigerian federal character principle does not apply in national public procurement. The principle that applies is that all individuals are equal without any discrimination before the law. Language, race, colour, gender, political opinion, philosophical belief, religion and sect, or any such considerations have no relevance. There are therefore equal rights for men and women. Public procurement grants no privilege to any individual, family, group or class in procurement. And requires equal and simultaneous distribution of procurement information.

vii. Reliability - The bidders should be confident of certain critical issue in the procurement process. For example, they must reasonably believe that the performance of a tender would comply with the tender documents and public procurement legislation. It means that tender documents will have the criteria well spelt out in a non-discriminatory manner. They must also trust in the stability of rules during the tender process. Bidders must also have grounds to believe that the process will correct mistakes and infringements of rights and that there will be no deliberate attempt to deceive any party

for the advantage of some other preferred party.

viii. Reliability also means that there will be absolute non-disclosure of commercial secrets of rival bidders, no-revealing of information that distorts competition among bidders, and no stealing of bidding information from one tendered for the benefit of another. Reputable and credible bidders will shun the procurement process if it proves unreliable, and unpredictable

.ix. Public supervision-Public procurement achieves public supervision through diverse measures. Some of them are advertising of tender, ensuring possibility for everyone examining tender documents, giving opportunity to everyone to attend the first session of a tender (bid opening), and notification of the result of the tender, non-state actors observation and monitoring of the process of procurement, requirements for public dissemination of information on the process and outcome of every public procurement, etc.

x. Appropriate conditions-These require that procurement proceedings hold in accordance with procurement legislation and regulations. Respect for these regulations requires that there will be no twisting of the rules. It implies that the principal procurement method is the open competitive procedure, and that the use of restricted procedure and other methods will only be under special conditions set out in the law and Guidelines. It also requires that procurement proceedings shall not commence unless there is sufficient budgetary allocation, based on a prior procurement plan.

xi. Efficiency -implies that the public procurement process must be simple and swift, and that it produces positive results without protracted delays. Efficiency also implies practicality, especially in terms of compatibility with the administrative resources and professional capabilities of the purchasing entity and its procurement personnel. It also

implies timeliness of the process, i.e., that is the delivery of material when needed not much earlier or much later.

xii. Accountability and ethical standards - A sound procurement system combines all the elements of accountability, inducing individual and institutional probity to deter collusion and corruption, and such other acts. Achieving accountability and high ethical standards is the prerequisite for securing procurement credibility. Consequently, a good procurement system; Holds practitioners (those involved in the procurement process) responsible for enforcing and obeying the rules. Makes them subject to challenge and sanction, if appropriate, for neglecting or bending rules.

- Inspires confidence and willingness of well-qualified vendors to compete. Has an effective role sharing that ensures traceable responsibility for infractions. Directly and concretely benefits the purchasing entity and stakeholders, responsive contractors, and suppliers, financiers. A procurement system without these attributes does not achieve the high ends of public procurement. Instead, such a system: Stimulates hesitation to compete Experiences submission of;

(a) Inflated tenders containing a risk premium, or

(b) Deflated tenders followed by delayed or defective performance Encourages collusion in bribery by frustrated or unscrupulous vendors and purchasing entities. Represents bad value for those entities and their constituents. Suffers betrayal and abuse of the public trust for personal gain.

xiii. Separation of functions - modern procurement requires that there be separate procurement regulatory and execution functions, institutionalization of public procurement regulation, establishment of independent review and audit mechanisms, and creation of separate, professionally staffed procurement executor department in each procuring entity. The regulatory organs stand atop and oversee procurement proceedings to ensure observance of rules. To perform this function effectively, it does not participate in routine procurement decisions, but rather allows entities to procure their needs directly.

xiv. Other principles-Public -procurement should appreciate the different types of procurement needs and the distinctiveness of their requirements. Thus, unless there is a natural and justifiable connection between them, it is not appropriate to consolidate purchase of goods, services, and works. Often, the different expertise and skills required for them differ and would not reside in the same persons. It is also improper and in Nigeria, criminal to divide goods, services, or works for purchase into lots with the intention of avoiding threshold values. This will defeat the concepts of economy, fairness, value for money, and competition (PPDC, 2011).

Challenges to the implementation of due process

There are a number of challenges affecting the implementation of public Procurement Act in the . Nigeria. These challenges if not properly addressed could undermined whatever level of success that would have been made in the implementation. Studies have also identified so many challenges facing the implementation of public procurement Act. Despite the seeming progress made in Nigeria, serious weaknesses have persisted in the area of public procurement.

These include fragmented procurement procedures; the lack of professional procurement expertise; the absence of open, competitive tendering, especially for foreign suppliers; widespread corruption; and the lack of transparency. In recent years, limited progress has been made in reforming public procurement, but all too often the reforms have been inadequate and have not had the desired impact so that shortcomings still persist (Jones, 2007). According to Jones (2007), the following are some of the factors:

i. Legal framework

In the light of various forms of corruption, there is need for the review of legal framework to combat corruption and to require civil servants to declare their assets among other things. The review must take into consideration various forms of corruption taking place in procurement. For example, collusion amongst bidders as a corrupt practice, specified debarment as a sanction against a bidding company engaging in bribery or collusion, and stipulates that officials cannot be appointed to a procurement role if it results in a conflict of interest. These can be complemented by reforms, referred to above, to standardize and clarify procurement procedures.

i. The anti-corruption measures are not sufficiently precise in determining what would be considered a bribe, a collusive practice and a conflict of interest. Equally important, implementation of the anti-corruption measures has been inadequate, resulting from a failure for the most part to properly monitor the procurement process and expose unethical practices, compounded by an unwillingness to apply sanctions against errant officials in the few cases that do come to light. This serves as a serious challenge to due process and procurement, (Jones, 2007).

ii. Institutional and human resource capacity

One of the factors contributing to the failings in public procurement in Nigeria has been the absence of central procurement authorities to oversee procurement policy and practices, to review procurement rules, draft bidding documents, advertise intended procurements, and monitor compliance to the rules. A further role of central procurement authorities is to undertake bulk purchasing and provide training for procurement officials (Jones, 2007).

iii. Competition and access

Despite the reforms of procurement procedures mentioned above, open and nondiscriminatory competition are still yet to be achieved in most countries of the region. Major barriers still remain preventing the creation of a level playing field for all private domestic suppliers as well as for overseas companies. Such barriers may arise from a bidding system subject to preferential margins, and quota restrictions, which discriminate against foreign businesses. Competition may be further curtailed by restricting the eligibility to tender to only domestic bidders or products, or to certain categories of domestic bidder, through set-asides. Eligibility restrictions are often applied in the registration of suppliers and contractors as government trading partners, or in the pre-tender qualification process for major procurements. Alternatively, barriers to open competition may simply be the result of informal practice in which special consideration, as a matter of course, is given to nation-wide domestic

enterprises, provincial/local enterprises (where the GPE is a provincial or local authority), State- Owned Enterprises (SOEs) or to businesses to which leaders and senior officials have an association themselves or through family members or cronies. In such cases, the usual method of procurement is limited to single sourcing and direct negotiation (Jones, 2007).

iv. Increase corruption rating

Another key challenge facing the governments is combating widespread corruption in the procurement process, as in other sectors of government administration. According to surveys by the World Bank and Transparency International (TI) in 2012, Nigeria stands out as a country with very high corruption indices and these figures continue to rise annually. Although several definitions of corruption were found in the literature, it was commonly referred to as being the exploitation of public power for private benefit (Theis and Stevens, 2007) Public procurement had been identified as the government activity most vulnerable to corruption, collusion, fraud and manipulation (United Nations, 2004). The types of corruption schemes prevalent could be classified under 5 main streams, namely; Kickbacks: Kickbacks were defined as the method where illegal secret payments were made as a return for a favour or a bribe and were usually calculated in the form of a percentage, a share, a cut, a commission or a payoff.; Bias in contractor selection, preferential treatment for certain contractors. Contractors were allowed to quote higher prices, government agencies were allowed unnecessary purchases, government officials lived beyond their means, frequent use of the same contractors, receiving of regular gifts from contractors, Bid rigging happened when group of bidders colluded with one another and kept the bid amount at a pre-determined level. This usually occurred in a competitive public tender environment (Ware et al., 2007). This intentional manipulation as done by the members of the bidding group, who submitted common bids, discouraged a price war (Organization for Economic Cooperation and Development (OECD, 2007). The interested bidders would agree in advance the

following details; who would submit competitive bids, at what prices, who would win

and how the profits would be shared among the bidders (Jones, 2007).

v. Decentralization

Many due process functions previously undertaken by the federal government have been transferred to newly created Budget Monitoring and Price Intelligence Unit (BMPIU) or existing states, and local governments. In countries where democratic reforms have been implemented, these are elected by the local population. Part of their responsibility is to raise a portion of their own revenue through local taxes, although reliance on central government grants still continues. The decentralization reforms have been recommended and guided by international organizations. The lack of proper decentralization affects the implementation of due process (Jones, 2007).

vi. Political Interference

Public procurement is considered an inherently a

politically sensitive activity. Murray (2009), contended that in public procurement, managers take on the role of agent for elected representatives. However, Pillary (2004) argues that senior officials and political leaders use public office for private gains and this has weakened the motivation to remain honest. Raymond (2008), also opined that ministers and political parties receive clandestine payments in government procurement. This ultimately interferes with the procurement process and constrains compliance. This is also re-echoed by Lodhia and Burritt, (2004), who recognize that social and political influences have an important bearing on public sector reform. In developing countries, one of the major obstacles to the procurement system is ministerial interference with the tender process where ministers intervene and influence tender awards. The threat of being suspended or fired has in many cases intimidated public officers into obeying illegal ministerial directives leading to non-compliance (AJkech, 2005). In support of this, Huiet al; (2011) asserted that interference from the local politicians, businesspersons, members of parliament and very influential top management individuals have interrupted the procurement processes and consequently deterred transparency. However, Olateju (2011) identifies the following as potential challenges facing the implementation of public procurement process in Nigeria

- Lack of legal framework
- Selection of lowest tender
- Political will of government
- Low capacity building for procurement personnel
- None operation at state and local government levels

Theoretical framework

This study adopts Force field analysis theory.

Lewin (1951) is credited with the development of Force Field Analysis (FFA). Force Field Analysis is a technique to visually identify and analyze forces affecting a problem situation so as to plan a positive change. It has been used in diverse fields ranging from organizational change to self-development. Its visual character, simplicity, suitability for group work and applicability in planning for change makes it a potential tool with wide application.

According to Lewin, (1951) any situation or performance can be viewed as a state of temporary equilibrium. This equilibrium is caused by two sets of opposing forces: - those which try to bring change: driving, facilitating for positive forces; and, those which try to maintain the status quo: restraining, resisting of negative forces. For every force there need not be an opposing force. In FFA, the forces affecting a problem situation are assigned weights according to their perceived impact on the problem. FFA makes it easy, therefore, to pinpoint the forces which need to be further strengthened and the ones which need to be weakened. Whilst there are some limitations to Lewin's assumption that any problem situation can be viewed as a state of equilibrium, since it is too simplistic to take into account the complexities involved, FFA has proven to be helpful in analyzing problems and identifying solutions.

Relevant of the Theory to The Present Study

The relevant of FFA theory to this study is, FFA provides

the researcher with opportunities to think of forces that are affecting the problem in question. Even problems that look quite vague start becoming clear. The forces are quantified and their strengths represented visually. This makes it easier for the participants to think of how to grapple with them in order to bring about change. It becomes obvious that the magnitude of the driving forces has to be increased and that of restraining forces has to be decreased. These decisions are taken jointly in the light of resources available, other constraints, etc. Often, solutions start to emerge to seemingly insurmountable problems.

IV. SUMMARY OF FINDINGS

Findings are:

The study revealed that delay in the certification of public procurement and release of contract documents hampers effective implementation of the procurement Law.

The study also revealed that delay in the payment after contract completion was a major challenge. Then, the delay in the release of funds from the federation account or the ministry was seen as impediment too.

Lack of appropriate sanctions against erring staff and contractors is equally disturbing and inadequate/insufficient for effectiveness of the procurement law.

Poor awareness on public procurement law is also hampering the smooth implementation of the public procurement law.

Delay in the passage of annual budget which result to delay in procurement certification by most ministries that finally leads to price variation. This contributes to delays in budget implementation.

Finally, the findings of the research as a whole proved that, the implementation of public procurement had made a significant impact in the implementation of capital project execution.

On the other hand, Lack of political will is one of the reasons for government hesitant in enforcing/implementation of the laws on procurement which it enacted.

V. CONCLUSION

This chapter contains the summary of the entire work, the conclusion drawn from the findings made and the recommendations proffered based on the result obtained. Public resources and assets around the world are subjected to manipulation, abuse, misappropriation, mismanagement and apparent diversion for selfish acquisition. This study investigates the "Due Process Mechanism and Budget Implementation: A Study of Anambra State Ministry of Works, Awka". The study focuses on the impact of Public Procurement Law in the execution of capital projects; to

examine the reason for government hesitant in enforcing/implementation of the laws on procurement which it enacted; to examine the effects of this unfortunate development in the execution of capital projects in the state; to determine the extent of awareness of public procurement Act in Anambra state ministry of works, Awka. The PPL has great potentials to make huge savings through regular review of contracts awarded, it has established the policy of cancellation of non-performing contracts, again it has inculcated the culture of transparency in selection of contracts. Contracts are awarded when there are available funds.

VI. RECOMMENDATIONS

Based on the findings made in the course of this study, the following recommendations are hereby made:

- (i) There is the critical need for the Ministry and or Due Process Unit to shorten bureaucracies in the approval process.
- (ii) Prompt payment of completed contracts to guard against unnecessary liabilities.
- (iii) Enforcement of appropriate rules on defaulters of public procurement Law in the state.
- (iv) There is urgent need create public awareness on public procurement law, its guidelines and operation in the state ministries and extra ministerial department to enable smooth implementation of the public procurement law.
- (v) Speedy passage of annual budget in order to hasten budget implementation and to avert timeliness of the procurement certification to avoid price variation.
- (vi) Finally, there is need for a strong political will to ensure adequate enforcement of the public procurement law in the state.

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