
**ENSURING DUE PROCESS AND EFFECTIVE BUDGET IMPLEMENTATION IN
THE PUBLIC SECTOR OF KOGI STATE, NIGERIA (2016–2024)**

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Abstract

This study examined the relationship between due process and budget implementation in the public sector of Kogi State, Nigeria, from 2016 to 2024. Specifically, it assessed the role of the Bureau for Public Procurement in monitoring and managing capital expenditure, and explored the link between legislative oversight in project execution and the delivery of efficient public services within the state. Guided by Institutional Theory and Systems Theory, the research adopted a survey design to collect data from a population of 433 respondents, from which a sample size of 208 was determined using the Taro Yamane formula. Data were gathered through a structured questionnaire and analysed using descriptive statistics, Pearson Product Moment Correlation (PPMC), and linear regression techniques. Findings revealed that the Bureau for Public Procurement significantly influences the monitoring and management of capital expenditure in Kogi State during the period under review. However, the study also found that weak legislative oversight in project implementation shows no substantial positive correlation with effective public service delivery in the state. Furthermore, it highlighted that while procurement and budget implementation are integral to governance, financial resources remain limited, necessitating efficient allocation and oversight. The study recommends, among other measures, strengthening and adequately equipping the Kogi State Bureau of Public Procurement and Price Intelligence to oversee all procurement activities in the state. Ensuring strict adherence to due process in budget implementation and contract awards for capital projects will enhance transparency, accountability, and service delivery.

Keywords: Due process, Budget, Budget implementation, Public sector

Introduction

The misuse and circumvention of due process in public procurement remain pervasive forms of corruption globally, despite governments annually preparing budgets for legislative approval. In Nigeria, the abuse of due process in procurement has long been driven by the pursuit of personal financial gain at the expense of public interest. By 2003, the Nigerian government recognised the scale of this problem and established the Budget Monitoring and Price Intelligence Unit (BMPIU), also known as the Due Process Office, to address corruption and other procurement-related misconduct. The initiative was designed to improve the acquisition of goods and services, enhance transparency, and ultimately strengthen the delivery of public goods and services (Aduba, 2014).

The due process policy sought to address gaps created by opaque and reckless contract-award procedures by ensuring adherence to established guidelines for procuring capital projects and related goods and services (Aduda, 2017). The Due Process Office also aimed to integrate recurrent and capital budget spending systematically, creating effective work practices to support clear sector goals and plans. In this framework, auditing capital spending, developing project profiles, conducting feasibility studies, and ensuring proper budget execution by Ministries, Departments, and Agencies (MDAs) were considered essential mechanisms for improving accountability.

Despite the Bureau of Public Procurement's (BPP) existence, discrepancies between budgetary estimates and actual expenditure persist. Such gaps have become a major concern, with implications for Nigeria's economic performance. Etim (2018) observed frequent underperformance of budgets in Nigeria, questioning whether budgets are designed with partial implementation in mind. Eze (2017) also highlighted the recurrent "year-end contract fairs," where unspent funds at the close of fiscal years are hurriedly allocated by MDAs simply to exhaust budgetary provisions—contradicting principles of fiscal responsibility and contributing to Nigeria's debt profile.

Fiscal mismanagement is further compounded by the lack of transparency in public procurement. Open and competitive procurement processes can improve government resource allocation through increased competition, cost savings, and higher-quality procurement outcomes. These processes also strengthen the confidence of investors and improve the competitiveness of local suppliers, promoting fair trade, fostering economic activity, and accelerating development (OECD, 2013). While the BPP was designed to promote transparency, value for money, and economic efficiency, procurement-related corruption allegations remain widespread. The recent controversies surrounding the former Governor of Kogi State, Yahaya Bello, illustrate the ongoing challenges of enforcing due process. Against this background, this paper examines the relationship between due process and budget implementation in the public sector of Kogi State, Nigeria, between 2016 and 2024.

Statement of the Problem

Public procurement remains one of the primary avenues for corruption in Nigeria's public sector. Although reforms have been introduced at federal and state levels, evidence suggests that government agencies frequently circumvent due process laws, especially in the allocation and utilisation of public funds. In Kogi State, the period between 2016 and 2024 has been characterised by high-profile allegations of widespread procurement fraud, contract inflation, and mismanagement of state resources.

Nigeria's Economic and Financial Crimes Commission (EFCC) accused the former Governor of Kogi State, Yahaya Bello, of laundering and diverting more than ₦80 billion, much of which was allegedly perpetrated through procurement-related abuses and budget implementation irregularities. These allegations raise critical questions about the effectiveness of the Kogi State Bureau of Public Procurement (BPP) in fulfilling its oversight role. Furthermore, the legislative

arm—constitutionally mandated to provide checks and balances on the executive appears, in many instances, to have acted as a passive collaborator rather than a vigilant watchdog.

Inflated contract costs, weak oversight functions, and the awarding of contracts without adherence to due process all point to systemic failures in budget implementation and procurement oversight. These trends suggest that, rather than curbing excesses, the legislature's oversight functions have been reduced to mere formalities, undermining public trust and effective service delivery.

In view of these challenges, this study investigates the link between due process and budget implementation in the public sector of Kogi State, Nigeria, from 2016 to 2024, with a focus on understanding how procurement practices, legislative oversight, and institutional frameworks shape budget execution outcomes.

Objectives of The Study

The broad objective of this study is to examine due process and budget implementation in the public sector in Kogi State, Nigeria, from 2016 to 2024. The specific objectives are to;

1. Ascertain the role of the Bureau for Public Procurement in monitoring / management of capital expenditure in Kogi State, Nigeria, from 2016 to 2024.
2. Interrogate the relationship between legislative oversight in project execution and efficient public service delivery in Kogi State, Nigeria, from 2016 to 2024.

Research Questions

The following research questions were posed to guide this study;

1. What is the role of the Bureau for Public Procurement in monitoring / management of capital expenditure in Kogi State, Nigeria, from 2016 to 2024?
2. What relationship exist between legislative oversight in project execution and efficient public service delivery in Kogi State, Nigeria, from 2016 to 2024?

Hypotheses

The following hypotheses were formulated in a null form for the study:

1. Ho: Bureau for Public Procurement plays no role in the monitoring / management of capital expenditure in Kogi State, Nigeria, from 2016 to 2024.
2. Ho: Inadequate legislative oversight in project execution has no significant relationship with efficient public service delivery in Kogi State, Nigeria, from 2016 to 2024.

Review of Related Literature

Due Process: Due process holds both administrative and legal significance. The administrative due process policy emphasizes strict adherence to transparency, competition, cost accuracy, and the regulations governing government contract awards. It mandates an open, transparent, and competitive procurement system that is guided by ethical standards and fiscal prudence.

The policy aims to ensure rapid project implementation, delivering value-for-money outcomes while maintaining quality and standards in public goods or services (Court & Iwedi, 2024). Additionally, it ensures that all federal spending institutions comply with established criteria for budgeting, procurement, and expenditure. This procedure not only promotes transparency and competition but also ensures that contract charges are fair and reflect national, regional, or global standards. The ultimate goal is for government expenditures to align with the achievement of established objectives and targets, derived from medium-term strategic plans, while being executed at the most economical level (BMPIU Manual, 2005).

Ezekwesili (2004) pointed out that the primary aim of due process is to manage public funds and assets effectively, reduce corruption, and implement systematic project planning. This includes precise costing, cost-benefit analysis, and prioritization of annual expenditure plans. Due process also strengthens fiscal management by providing enhanced oversight, institutional frameworks, and control mechanisms. This ensures better resource allocation and decision-making, helping to achieve clearly defined public policy goals by evaluating the costs and benefits of various spending choices.

The academic views on due process highlight its role in ensuring openness and accountability. Fund expenditures must adhere to established standards, and the process cannot be carried out recklessly, in accordance with due process policy. Accountability and due process are integral components of effective democratic governance. These two concepts are closely linked, forming essential elements of effective governance. In the context of ethics and governance, accountability encompasses ideas such as responsibility, answerability, and liability. It is a key topic in discussions about governance within both the nonprofit and corporate sectors (Eriamiantoe & Imahsunu, 2015).

Leadership accountability refers to the capacity to assume responsibility for actions, products, decisions, and policies, which includes the administration, governance, and execution of one's role or position, as well as the duty to report, elucidate, and be answerable for the repercussions of those actions (Adeyemi, Akindele, Aluko & Agesin, 2022). In their contribution to the debate on accountability, Adeyemi, Akindele, Aluko, and Agesin (2022) posited the following: The notion of accountability has been variously defined and categorised; it is conceptualised as the obligation to be accountable or responsible for one's acts and/or inactions, as well as conduct in a position or office. It has been characterised as the process or essence of accountability and responsibility by an individual or group to report and elucidate their actions about specific concerns or assigned responsibilities (Adeyemi, Akindele, Aluko & Agesin, 2022). In a legal context, due process pertains to the manner in which legal actions are executed in accordance with established procedures, rules, and principles that regulate a system of jurisprudence in safeguarding and upholding individual rights (Ezekwesili, 2012). In all instances, due process entails the execution of governmental functions as permitted and sanctioned by law, within the established protections for the protection of individual rights.

Public Procurement: The study defines public procurement as the process of acquiring goods and/or services at the lowest total cost of ownership, ensuring appropriate quantity and quality,

and delivering them at the right time and location for the direct benefit or utilization of the government or federal agencies, including Ministries, Departments, and Agencies (MDAs), typically through a contract (Emeka, 2019). This process encompasses the acquisition of commodities, services, works, and projects from third-party providers, including logistical considerations, from the initial conceptualization and identification of public sector needs to the conclusion of the asset's or service contract's useful life. As such, the public procurement system serves as an intermediary between the population's needs (such as roads, hospitals, and schools) and private sector suppliers. Through this system, the government allocates its budget to address various citizen demands, determining production priorities and making decisions on whether to rely on domestic manufacturing or foreign purchases.

Over the past two decades, public procurement has transformed from a basic purchasing activity—once managed by store clerks and purchasing officers—into a complex governmental function that demands execution, management, and oversight by qualified professionals. It has become a crucial governmental responsibility involving the use of state resources to acquire goods, services, and other valuable assets essential for state programs and initiatives (Emeka, 2019).

Public Sector Budgeting: A budget is a financial and/or quantitative declaration created and approved before a certain period, aimed at achieving a particular purpose (ICAN Study Pack, 2016). A budget is a crucial planning document. Lucey (in Badu, 2021) defines a budget as a numerical depiction of a planned course of action prepared before the relevant time. It is a financial plan created and sanctioned before the budgetary term, outlining projected revenue, expenditures, and capital allocations. A budget is a numerical representation of a time frame intended for future management actions. Such plans may have both financial and nonfinancial components, with a budget serving as a blueprint for the organisation to adhere to throughout the next term. Consequently, a budget serves as an accurate projection of an enterprise's operational outcomes at a certain point in the future.

Appiah (2013) asserts that budgeting encompasses the processes and methodologies involved in creating budgets, which are preagreed plans of action articulated in monetary, quantitative, or descriptive terms, detailing the objectives to be accomplished within the budgetary period. A budget is not just a projection; it serves as a formal mechanism for controlling the events that management intends to occur inside an organisation within a certain timeframe.

Forecasting is not a science; it may only include conjecture. A budget is a scientific document, created according to established concepts and methods in a methodical way. Cherrington, Hubbard & Luthy (2018) assert that a budget is a comprehensive projection of an enterprise's operational results over a specified term. They assert that the budget format differs across organisations, although it ultimately conforms to the structure of standard financial statements. The primary distinction between a budget and a financial statement lies in the information utilised for their preparation; a financial statement is based on the actual performance of prior operations, while budgets are formulated based on the anticipated performance for a forthcoming period. This is why budgets are referred to as performance statements.

Budgets are financial plans that outline future objectives and the methods for achieving them (Hasen & Mowne, 2017). They serve to control, assess performance, convey intentions, and enhance coordination (Simonsen & Armitage, 2016). The public sector budget is largely seen as a document that constrains different government spending, according to Simonsen & Armitage (2016). Horngren and Sundem (2020) assert that a budget in an efficient organisation must include more than just spending authorisation. Horngren & Sundem (2020) assert that the principal function of budgeting is attention-directing, since it enables resource managers to concentrate on operational issues promptly for planning or action.

A budget serves several functions as a financial document. Izhar (2020) asserts that planning is the primary function of budgeting. Forward planning compels managers to systematically consider different future courses of action, assess them thoroughly, and choose the optimal solution. Planning allows managers to anticipate issues before they occur, providing them with the opportunity to devise alternative solutions when necessary.

Theoretical Framework

This study is grounded in institutional theory, which explores the role of social norms and shared expectations as fundamental influences on organizational structure, behavior, and performance. Institutional theory has gained widespread recognition in organizational research (David & Bitektine, 2009; Greenwood, Oliver, Sahlin, & Suddaby, 2018), though scholars continue to differ in their interpretations of key concepts and the underlying assumptions regarding the impact of social norms and expectations on organizations. The term "institution" itself has varied meanings: it can refer to specific organizational practices (Meyer & Rowan, 1977), entire organizations (Selznick, 1949), or broader systems of norms and values that shape a societal sector (Friedland & Alford, 2021).

Sociologists originally viewed organizations through an institutional lens, emphasizing the need to align with external stakeholders to secure necessary resources. Talcott Parsons, a key structural-functionalist thinker, articulated this in 1956, presenting a cultural-institutional perspective on organizations in the first issue of the *Administrative Science Quarterly*. He argued that organizations, as parts of a larger social system, must conform to its prevailing ideals to ensure their legitimacy. Parsons identified three organizational levels—technical (production), managerial (coordination and control), and institutional (external relations)—with the institutional level playing a critical role in linking an organization's objectives to the broader societal structure. This concept of legitimacy would become a central theme in institutional theory's exploration of organizations.

The institutional logic of capitalism represents a synthesis and commodification of human behavior, while the rationalization of the state reflects the state's own process of rationalization. In contrast, the essence of democracy lies in active participation, and the structure of the community mirrors that of a family. These conflicting logics offer a framework for individuals to recognize and rationalize opposition to entrenched structural orders, while simultaneously suggesting alternatives grounded in different institutional logics. These foundational ideas paved the way for extensive organizational research that highlights the coexistence of multiple

logics within various communities and the conflicts that arise when these differing logics exist within a single organization (Greenwood et al., 2021). Early studies in this field primarily focused on the replacement of one logic by another.

Methodology

Research Design: Survey research design.

Population of Study: 433 public servants in Kogi State, Nigeria.

Sample Size Determination: We got a sample size of 208 using the Taro Yamane formula.

Two hundred and eight copies of questionnaires were issued to the respondents and one hundred and eighty-five were completed and returned. This is equivalent to 89 percent of the respondents.

Data Analysis

Hypotheses One

Ho: Bureau for Public Procurement plays no role in the monitoring / management of capital expenditure in Kogi State, Nigeria, from 2016 to 2024.

Hi: Bureau for Public Procurement plays a role in the monitoring / management of capital expenditure in Kogi State, Nigeria, from 2016 to 2024.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.522 ^a	.272	.075	.38057

a. Predictors: (Constant), BPP

Source: Field Survey, 2025

The table indicates the model summary of hypothesis one that indicates that the Bureau for Public Procurement does not have any role in the monitoring / management of capital expenditure in Kogi State, Nigeria, between 2016 and 2024. Based on the summary, the regression coefficient (R) that indicates that the Bureau for Public Procurement is involved in the monitoring / management of capital expenditure in Kogi State, Nigeria, between 2016 and 2024 and the R-Square (R²) that indicates the percentage change in the dependent variable due to change in the independent variable, it is observed that there is a positive relationship between the variables (R = .522).

ANOVA^a

Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	.215	1	.215	1.482	.029 ^b
Residual	.579	4	.145		
Total	.794	5			

a. Dependent Variable: Capital Expenditure monitoring

b. Predictors: (Constant), BPP

Source: Field Survey, 2025

The ANOVA results of the hypothesis test indicate that the Bureau for Public Procurement does not contribute to the monitoring or management of capital spending in Kogi State, Nigeria, from 2016 to 2024. At a significance level of 5 percent (0.05), and by comparing it with the probability value (p-value) indicated by sig in the table, the null hypothesis is rejected in favour of the alternative hypothesis. Consequently, it is asserted that the Bureau for Public Procurement influences the monitoring and management of capital expenditure in Kogi State, Nigeria, from 2016 to 2024.

Conclusion: Reject the null hypothesis.

Decision: Accept the alternate hypothesis.

Hypotheses Two

Ho: Inadequate legislative oversight in project execution has no significant positive relationship with efficient public service delivery in Kogi State, Nigeria, from 2016 to 2024.

Hi: Inadequate legislative oversight in project execution has a significant positive relationship with efficient public service delivery in Kogi State, Nigeria, from 2016 to 2024.

Correlations

	Legislative Oversight	Public Service Delivery
Pearson Correlation	1	-.984
Legislative Oversight Sig. (2-tailed)		.064
N	185	185
Pearson Correlation	-.984	1
Public Service Delivery Sig. (2-tailed)	.064	
N	185	185

Source: Field Survey, 2025

The result of the correlation coefficient for hypothesis one, as displayed using SPSS version 23 indicates that the Pearson Product Moment Correlation Coefficient is -0.984 showing that

inadequate legislative oversight in project execution has a weak and negative correlation with efficient public service delivery in Kogi State, Nigeria, from 2016 to 2024.

Decision Rule: From the computation above, the probability value at 0.064 is greater than 0.05 significant level. Therefore, we uphold the null hypothesis and conclude that inadequate legislative oversight in project execution has no significant positive relationship with efficient public service delivery in Kogi State, Nigeria, from 2016 to 2024.

Summary of Findings

The summary of the findings from this study are as follows;

1. That the Bureau for Public Procurement plays a role in the monitoring / management of capital expenditure in Kogi State, Nigeria, from 2016 to 2024.
2. That inadequate legislative oversight in project execution has no significant positive relationship with efficient public service delivery in Kogi State, Nigeria, from 2016 to 2024.

Conclusion

The research was based on a research study of the connection between due process and budget implementation in the Kogi State, Nigeria, of 2016-2024. Based on the data analysis, the study concludes that although the procurement activities and budget implementation will always be a constant government routine, the funds to finance these significant governmental activities are definitely not unlimited.

As a matter of fact, Nigeria today is a Heavily Indebted Country (HIC) of the world. Based on data provided by the Debt Management Office of Nigeria published in June 2021, the cumulative stock of public debt as at 31 st March 2021, which includes the debt stock of the Federal Government of Nigeria (FGN), the thirty-six (36) State Governments and the Federal Capital Territory (FCT) was N33.107 trillion or 87.239 billion United States Dollars (USD). As the debt profile of the country is gradually turning unsustainable, there is necessity to make sure that the available funds are well used by proper appropriation, due process and effective and efficient budgetary implementation and performance. With the pressing necessity of doing our bit in the preservation of what remains of the scanty assets of government, we suggest the following.

Recommendations

Based on the findings, these recommendations were made;

1. The Kogi State Bureau for Public Procurement and Price Intelligence should be further equipped and empowered to monitor ALL procurement activities in the State and ensure compliance to due process principles especially in the annual ritual of budget implementation and award of contracts for capital projects.
2. The legislature should make supporting laws in addition to, or amend the Kogi State Public Procurement Law of 2020, to strip the state governor of any discretionary powers he or she

might have on whether or not to follow the due process in public procurement and budget implementation. Going by the experience in the state within the periods under review, abuse of the due process policy should be made an impeachable offence.

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