EFFECTS OF PUBLIC PROCUREMENT ACT ON ACOUNTABILITY IN THE NATIONAL ASSEMBLY PROCUREMENT PROCESS

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Abstract
This research work is about Public Procurement Act and Accountability in the Nigerian National Assembly Procurement Process. It evaluates how accountable the Nigerian National Assembly is to the Public Procurement Act, Procurement Processes and how answerable it is to the Bureau for Public Procurement (BPP) the regulatory body of Public Procurement in Nigeria. It is also an attempt at documenting the Process and Procedures of the Nigerian National Assembly Public Procurement activities. The study employed Documentary Research, thus it relied on Public Procurement Act, 2007, Procurement Manuals, National Assembly procurement reports and minutes of meetings and the data realized were analyzed with aid of deductive reasoning. The study revealed that the National Assembly is accountable to the PPA, 2007 in respect to adopting principles of transparency, competition, value for money in her procurement processes, however, in submitting annual procurement reports for auditing purpose, seeking approval for its Procurement Plan and obtaining Certificate of No-Objection for awarding contracts as prescribed by the PPA, the National Assembly does not relate with BPP, the regulatory agency for public procurement activities in Nigeria. Therefore, National Assembly is not accountable to the Public Procurement Act, 2007.

Introduction.
Governance envisages the Management of Public Material and Human Resources for the social and economic advancement of the citizens as paramount. Thus good and effective governance is heavily dependent upon the machineries and workings of institutions charged with the delivery of public goods, services and the guarantee of public security. Whence, for Government to provide its citizens with basic social amenities and also the enabling environment for businesses and other forms of infrastructural facility development, it embarks on acquisition of goods and services, initiates projects and seeks for individuals or companies with requisite technical qualifications to execute them. It is this acquisition that we often refer to as public procurement.

It is important to note that public procurement is essential process of delivering public goods and services. Most government works and services are implemented through the process of procurement. Therefore, good and accountable governance thrives when the public procurement processes and procedures are governed by rules with effective institutions established to regulate the practice of these processes and procedures. Such rules, processes and procedures as encapsulated in the Public Procurement Act, 2007 serve as safeguard against all kinds of manipulations in the award of contracts and ensure value for money in the procurement of goods and services.

Statement of the Problem.

Governance in Nigeria over the years has been characterized by lack of accountability in the management of public resources. The incursion of the military into the political realm of Nigeria has led to the mismanagement of treasury such that the former Chairman of Economic and Financial Crimes Commission (EFCC) said that "over 500billion US Dollar have been stolen from Nigeria since Independence (Waziri, 2009). Thus corruption became institutionalized in Nigeria leading to stunted economic growth and abysmal showing in the human development indicators (Waziri, 2009).

This is largely attributed to poor or outright lack of defined procurement process and procedures, resulting in utter lawlessness giving rise to bid rigging, bid splitting, collusion, inflation of costs of contract and the absence of standards and unified practice. It was not surprising then that the country procurement assessment conducted by the World Bank in 1999/2000 revealed that 60kobo was being lost in every N1 spent by Government, which was an average of US $10B lost annually, due to fraudulent practices in the award and execution of contract cost, lack of procurement plans, poor project prioritization, poor budgeting process, lack of competition and value for money and other kinds of manipulations of the procurement and contract award process (World bank, 2000).

Thus, the Public Procurement Act, 2007 was conceived and born in anticipation that it will reduce or eliminate corruption in the award of public contracts; similarly to reduce cost and increase timely procurement and ensure fairness, transparency and accountability in Public procurement, provide fair opportunity to contractors in the competitive market and discourage favouritism and other act of mismanagement. Consequently, there is a general presumption that public procurement act will enhance transparency and accountability in the execution of public contract with MDA's conducting procurement processes in tandem with the dictates of the PPA, 2007. This bring the question of accountability to the fore; is the National Assembly accountable to the Public Procurement Act, 2007 in its procurement processes?

Objective of the Study.

The broad objective of this study is to assess the effects of the Public Procurement Act, 2007 on accountability of the Nigerian National Assembly Procurement Processes and how answerable is the National Assembly to the Bureau of Public Procurement (BPP). The specific objective is to assess the level of compliance of the Nigerian National Assembly Procurement Process to the Public Procurement Act, 2007.

Significance of the Study.

The subject of accountability, especially as it regard to the Nigerian National Assembly has not attracted scholarly studies, hence this study, aside from adding up to the growing literature on Public Procurement and accountability in order to enrich body of knowledge, it is intended to inspire other upcoming researchers to venture in the study of the Nigerian National Assembly.

Furthermore, Public Procurement activities in Nigeria embroiled 70% of Annual Budget every year (Abdul Mamman, 2015), yet it is not attractive to scholars/Practitioners of Public Administration. The significance of this study therefore is to stimulate academic interest amongst Public Administrators, in order to properly position student of Public Administration and those practicing public administration to appreciate public procurement and function appropriately when confronted with public procurement activities and their implications in the efficient delivery of goods and services to the public through ensuring accountability, probity and value for money.

The study will also serve as a valuable document for future studies in relation to National Assembly Procurement Processes and Procedures, as well as several other issues related to corruption.

Concept of Procurement.

Procurement is a function responsible for obtaining resources (Equipment, Materials, Supplies and Services) required by an organization to fulfil its core objectives. This is done through purchase, lease or other legal means of acquisition of Goods, Works and Services. In essence, procurement is a process through which agencies of government under specific rules purchase goods and services from private organizations for purpose of realizing organizational objectives.

This definition is indicative that any activity geared towards obtaining goods, works and services and being funded by public fund in acquiring goods, works and services for the benefit of the public is Public Procurement. Succinctly, Public Procurement can referred to all procurement activities carried out by a government entity or its representative to acquire the ownership of goods, works and service using public fund in providing services to the public.

Mamman (2015) defines procurement in a generic and a common routine activity involving the exchange of money for want. He added that, buying is less tedious or simple as it involves individual or group making choice and payment for such choice as may be agreed by the parties involved. Technically, procurement is used mainly when the activity involves a scientific approach in acquiring or buying goods and services. It may sometimes involve data gathering and analysis on what to buy. This however requires a given level of education and training to understand the use of statistics, accounting, finance, legal and management skills in carrying out the activity. Thus Mamman (2015) reaffirms that procurement is a regimented process of buying or acquiring which involved strict compliance to rules and regulations. Hence, procurement can be viewed from several perspectives such as function, process, link in the supplier or value chain discipline and profession.

David & Alex (1994), viewed procurement as the purchase of goods and services at the best possible prices, delivery dates and legal terms. In this regard, the scope of procurement is narrowed to purchase of goods and services by determining best prices, delivery and relevant legal terms covering the purchase.

However, from a wider perspectives, Mamman (2016:12) viewed procurement as "the process of acquisition of goods, services and works (including logistical aspects) from initial concept and definition of individual, business or public sector needs through to the end of the useful life, of a procured asset, or services contract".

Suffice to say, procurement is not only acquisition of goods, works and services, but it is a complete process of acquisition involving planning, sourcing, logistical support, pricing, warehousing or storing, inventory control, and distribution to end users. However, procurement does not end there, but extend to the utilization of the acquired goods, works and services up to their end life and eventual disposal of materials or properties to second users.

From legal or technical perspective, (Law Journal in Jafar, 2016), viewed procurement as the "process of supply formed by a set of technical, administrative and legal actions towards obtaining the ownership, the right of use or the access to the provision of non-personal services". Thus legally or technically, the above definition viewed procurement as a process of obtaining ownership or right of goods, works and services by way of buying, which is guided by technical, administrative and legal procedures under specific terms and conditions binding on the process.

The United Nations Development Programme (UNDP in Jafar, 2016) defines procurement as "process of acquiring goods, works and services". It also viewed procurement as the process that spans a whole cycle from identification of needs,

choosing procurement methods, sourcing suppliers and evaluation of their offers up to the award of contract.

UNDP described the process involve in acquiring the goods, works and services as a cycle which comprises identifying the needs for the acquisition, then determine the appropriate methods to use in sourcing the required suppliers and then evaluate their capacity and capability of what they have offered to supply including the most competitive price before arriving at who to select for the award of the contract. However, the integral part of procurement process is the management of the contracts and assets through the whole project life cycle. This definition has broadened the scope of the subject matter.

This study therefore, adopt the definition of procurement as a systematic process of acquisition of goods, works and services triggered by the needs of an organised sector through a procedural legal and managerial process, (from the point of sourcing, executing, utilization to the end life cycle of the procured goods, works and services) under specific terms and conditions with the aim of achieving the target objective of the procuring entity. This definition gives a wider scope of the subject, as procurement does not end with award of contract but covers the managerial activities that include monitoring and compliance, execution of the contract and moreover, the distributions and utilization of the acquired properties to their end life and the subsequent disposal.

Evolution of Public Procurement.

The history of procurement can be traced to the Egyptians in 3000 BC, though there was absence of procurement function, materials used in the building of the pyramids. The Egyptians used scribes to manage the supply for these massive projects. Scribes played a clerical role, recording the amounts of materials and workers needed on papyrus rolls (ancient paper made from papyrus plant). These scribes would track orders through fulfilment and were one of the first known in history to be in the procurement profession (Sourcesuite, 2016).

The role of procurement was not truly recognised until 1800's, when the need for material personnel in the mining sector who selects purchases and tracks goods and services required, which gave rise to the need for procurement officer. Thus during the industrial revolution, procurement took the centre stage of acquisition and distributions of goods. However, during the world wars, force procurement initiatives declined, due to scarcity of materials up to the mid 1960's when it bounced back and took a managerial role under the concept of material management. Procurement personnel emphasized on competitive bidding with price becoming determining factor for most contracts, which also made the profession regained departmental status.

Moreover, in the 1980's, there was a significant increase in supplier competition which gave organisations the luxury of putting more focus on supplier quality and dependability (Sourcesuite, 2016). Thus by the late 1990's the role of procurement had begun its transition into strategic sourcing. And procurement officials looked at suppliers as partners and long term contracts were encouraged (Sourcesuite, 2016). This was the beginning of the evolution of modern day procurement and today procurement professionals are instrumental to the success of organisations, responsible for umbrella of initiatives from the development of a solution to the evaluation and working with qualified suppliers and everything in between, making an ultimate significant impact in organizations and overall human endeavour.

Today procurement professionals are instrumental to the success of organisations. They are responsible for an umbrella of initiatives from the development of a solution to the evaluation and working with qualified suppliers and everything in between. Procurement is however making an ultimate significant impact in an organizations and overall human endeavour. In the 1960's to 2007, procurement profession is not very much heard in Nigeria, but nowadays procurement becomes a subject where organizations develop and reach strategic and organizational goals.

The Federal Government, based on World Bank Country Assessment and eventual Report, set-up a Budget Monitoring and Price Intelligent Unit (BMPIU) known as "Due Process" office in 2001 to implement the Federal Government's public procurement policy and aimed at minimizing open abuses to known rules, process and standards in the award and execution of the public sector contracts in Nigeria. Thus to sustain and institutionalize this, a public procurement Bill was articulated in 2003/2004 by the leadership of BMPIU and presented to the National Assembly. The Public Procurement Bill was thereafter passed by the National Assembly on the 30th of May, 2007 and subsequently signed into Law by the then President Late Umaru Musa Yaradua on 4th June, 2007 and it became an act what we refer to as Public Procurement Act 2007 (PPA, 2007).

Summarily, the public procurement Act served as a guide to the implementation of any public procurement in Nigeria, ensure true value for money, fairness, transparency, accountability, efficiency and effectiveness. The act is structured into twelve parts and each of the parts is targeted at reducing or eradicating the plague that has eaten deep into the public procurement process in Nigeria. In order to ensure compliance the Act provides in section one of part one for the establishment of the National Council on Public Procurement (NCPP) and section three part two, establishes the Bureau for Public Procurement (BPP) as regulatory authorities responsible for oversight, management and monitoring of public procurement practices and system (Adewole, 2014).

Essentially, all these are established to create strong institutional framework for public procurement. While the National Council on Public Procurement (NCPP) which is yet to be inaugurated, exerts control over the administration of BPP to ensure that the objectives of the Act are not defeated. Also ensure the development of policies that will drive the entire procurement process in line with statutory provisions, it gives instructions for implementation to the BPP to ensure that it does not wreck from the fundamental principles for procurement, it authorizes contract thresholds and policies on public procurement to ensure and maintain sound procurement process, approve the appointment of the Directors of the Bureau, receive and consider, for approval, the audited accounts of the Bureau of Public Procurement, and approve changes in the procurement process to adapt to improvements in modern technology (Adewole, 2014).

Public Procurement Act and Procurement Process in Nigeria.

The PPA, 2007 is the general framework upon which rules and regulations governing procurement policy or public procurement are defined. The Act provides that all Federal Ministries, extra-ministerial offices, departments, agencies, parastatals, corporations and all other public entities set up by the constitution or Act of the National Assembly (and drawing at least 35% of their funding from the Annual Budget) should abide by its provisions.

Procurement Process is a single or combination of tasks that add value to inputs to convert them into output by the application of human interactions, methodologies and techniques, the mandate to undergo a sequence of procurement activities (Jafar, 2016). In other word, Procurement Process consist of different activities which define pattern of acquisition in an organization, anchored on the Extant Law (Public Procurement Act, 2007) and circulars issued periodically by the Bureau of Public Procurement (BPP).

The procurement process as provided by the Extant Law (PPA, 2007) is as follows:

Needs Assessment.

Collation of needs requirements for the entire MDA identifying the goods, works, and services required. This is usually done before commencement of Financial Year in question preferably from November of the previous year. This aggregation of the needs exercise is usually costed and factored in the Budget of the coming Financial Year.

Procurement Plan.

Procurement Planning entails scheduling of the need requirements/proposed contracts for the year on quarterly basis, prescribing appropriate method for effecting the procurement and timelines of activities. The Procurement Plan is subject to regular adjustments, depending on budgetary releases.

General Procurement Notice.
Notification of procurement opportunities for goods, works and services in National Assembly for the year based on the Procurement Plan and Expected Budget. This is usually done in the 1st Quarter of every year (This stage is optional).

Specific Procurement Notice/Tender Advertisement.
To be placed in 2 National Newspapers (and Tender Journal) for maximum of 6weeks at the beginning of each quarter, inviting the public to submit Tenders/Bids for specified/specific contracts or for Pre-qualification of bidders as the case may be. Sections 39 – 42 of the PPA allows in limited cases for Restricted/selective bidding or Direct Procurement (as an exception to the General Rule on placement of Tender Advertisements, subject however to the prior approval of the Accounting officer).

Submission of Bids.
All bids in response to an Invitation for Open Competitive Bidding are submitted in writing and, or any other format stipulated in the Tender Documents, to be submitted on or before the deadline or date specified in the Tender Documents or any extension of the deadline for submission. Bids (All submission) must be deposited in the Tender Box and duly registered.

Bid Opening.
All bids are opened publically on the appointed date as advertised and bidder's representatives shall be in attendance along with representatives of Civil Society Organization and Professional Body. The minutes of the bid opening session shall be submitted immediately after the exercise. Debriefing session (with representatives of the bidder) is also expected to be conducted after the Bid Opening Exercise, in the spirit of transparency and accountability.

Bid Evaluation.
The Membership of the Bid Evaluation Committee is drawn from relevant departments and is required to conduct Preliminary and Detailed Examinations of Bids and submit report at the end. This exercise is at the core of the Procurement Process; to determine the preferred bidder (lowest evaluated responsive bidder) and the recommendation of contract sum.

Obtaining Certificate of No-Objection.
Obtaining "Certificate of No Objection" from the BPP evidencing and authenticating that due process and the provision of the PPA have been followed in the conduct of a procurement proceeding and allowing for the procuring entity to enter into contract or effect payments to contractors or suppliers from the treasury;

Tenders Board Approval.
Each procuring entity shall have a Tenders Board responsible for the procurements of goods, works and services within the threshold set in the regulations (Note: the Accounting officer also has his approval limits/threshold).

Contract Award / Execution/Project Implementation.
After issuance of Letter of Award and Execution of Legal Agreement, a mechanism is in place (through instrumentality of the Monitoring and Compliance) to ensure full execution/implementation of contracts awarded to full specifications within timelines provided.

Annual Procurement Audit.
Procurement Entities are by the Section 62.3 of PPA, 2007 are to keep records and such documents maintained by procuring entities on procurement shall be made available for inspection by the BPP, an investigator appointed by the Bureau for Public Procurement and the Auditor-General upon request; and where donor funds have been used for the procurement, donor officials shall also have access upon request to procurement files for the purpose of audit and review.

Empirical Review.
This section presents previous studies on Impact of Public Procurement on Accountability with the aim to establish relationship with this study, thus providing a focus and espousing new grounds.

In 2015, Enofe, Okuonghae & Onobun carried out a study on the Impact of Public Procurement Act on Government Accountability in Nigeria. They examined the impact of public procurement act on government accountability in Nigeria. Data were collected via primary sources and analysis conducted based on fifty seven (57) questionnaires retrieved with the help of tables, pie charts and statistical regression tool.

The study revealed the following:

i. professionalism in the public procurement process has the likelihood to influence government accountability in Nigeria;
ii. transparency in the public procurement process has positive relationship with the level of government accountability in Nigeria,
iii. competition in the public procurement process has the likelihood of impacting the level of government accountability in Nigeria,
iv. efficiency, value for money has the tendency to impact positively on government accountability in Nigeria.

It therefore recommended that procurement officers in the federal parastatals, ministry, Department and Agencies (MDA) should be hired on the basis of competency and professionalism as this will enhance the level of government

accountability. Transparency, competition, and efficiency, value for money should be emphasized and encouraged in public procurement process as these will also go a long way to secure the level of government accountability in Nigeria.

In 2013 Frempong, Bempah, Amoako, and Osei-Tutu carried out an assessment on the impact of the public procurement act 663 (2003) of the republic of Ghana. The study employed purposive sampling technique, thus data was collected from 50 respondents. The study revealed that the benefits of Public Procurement Act, 2003 (Act 663) include the assurance of quality goods, timely delivery of goods, right delivery of right quantities, transparency, reduced corruption, value for money, right price is given and right place of delivery is assured, uniformity in performing procurement activities, economic and efficient use of state resources and harmonize public procurement processes in the district assemblies and also greater efficiency.

The study identified the following as difficulties associated with public procurement to include difficulties in applying and implementing the Act, lack of usage flexibility, lack of authority to dispose public assets, the lack of independent procurement auditing function, no central body with technical expertise and also threshold are too small for entities like a district assembly in case of emergency situation. The study recommended that the act should be amended to include provisions for electronic procurement as they stated that this will improve transparency, accountability, and compliance within the public procurement systems.

Methodology of the Study.

This study employed Documentary Research, which involves the utilization of existing data collected for the purpose of prior study, in order to pursue interest which is distinct from the original work, hence it relied on Public Procurement Act, National Assembly Procurement Reports, National Assembly Procurement Manual relative to its Procurement Processes and Procedures. Using Deductive Reasoning as the method of analysis, where logical inference provides a connection from first statement (a "premise") to second statement ("the conclusion"), which rules of logic show that if the first statement is true, the second statement should be true. Thus this study is guided by the fact that the Public Procurement Act is an instrument of accountability binding on all institutions that draw at least 35% of their funding from the Annual National Budget, National Assembly draws 100% of its funding from the Annual National Budget, so therefore National Assembly is accountable to the Public Procurement Act, 2007.

Theory of Accountability.

The theory of Accountability in Political Science is linked to John Locke's theory of the superiority of representational democracy built on the notion that

accountability is only possible when the governed are separated from the governors (Schelder, 1999). Scholars such as Frank, Schelder, Mulgan, Jabbra also contributed to the discourse on the accountability in their various attempts at explaining the relationship between various arms of government and good governance.

According Schedler (1999:122), the "term accountability... expresses the continuing concern for checks and oversight, for surveillance and institutional constraint on the exercise of power". The theory of accountability constitutes one of the foundations of democracy and rule of law; it places a responsibility on organizations to acquire the necessary ability to perform; the obligation to provide information, explanations and/or justifications and necessity to absorb the consequences of unaccountable actions including disciplinary measures.

Bringing moral and ethical perspective to this discourse, Accountability means being able to provide an explanation or justification, and accept responsibility, for events or transactions and for one's actions or inactions. This view was further echoed by Hassan (2013:9) who views accountability as "an obligation of explanation for one's decision to someone justifying them and defending them in one's conscience and where necessary before the public".
Accountability plays a particularly important role in the public sector, giving answer on how one spent money, exercised power and control, and used discretions vested by law in the public interest. Fundamental to those whom such powers and responsibilities are given and are required to exercise them in the public interest fairly, and according to law.

Thus the theory of Accountability in this instance involves the adherence to the Processes and Procedures of Supplies, Works and Services as stipulated in the Public Procurement Act, 2007. It means conducting Procurement Activities transparently in line with Due Process and the provision of desired feedback. Public Accountability is an essential component for functioning of a political system, as accountability means that those who are charged with drafting and/or carrying out policy should be obliged to give an explanation of their actions to the electorate (Johnson, 2014). This mechanism allows for openness of the procurement processes and bring defaulters to book.

Okafor and Modebe (2005) opined that when activities of procurement activities are recorded accurately in the various stages of the procurement procedures, accountability become feasible and enable appropriate audit trail of procurement decisions for control, and serve as the official records in cases of administrative or judicial challenges and provide the avenue for citizens to monitor the use of public fund and ascertainment of the procurement cost.

Furthermore, accountability means adhering to the stipulated process and procedures guiding the procurement of goods and services as stipulated in the Public Procurement, 2007 and other Extant Laws, of the country in all respect.

Effects of Public Procurement Act, 2007 on Accountability in the National Assembly Procurement Process.

Procurement process spans the whole cycle in procurement, from identification of needs, choosing adequate procurement methods, sourcing suppliers and evaluation of their offers up to the award of contract. The crux of this processes in Nigeria and by extension in the National Assembly is to achieve value for money, transparency, accountability etc, thus the cumulative effects of the provisions of PPA on the Procurement process in the National Assembly are:

Needs Assessment.

Need Assessment is a benchmark of current performance to identify needs and targets in order to develop a procurement strategy (Kelani, 2017). This stage involves the collection of several different types of data on current performance, resources used, costs for all the departments/functions in the organisation and current growth projections.

Collation of needs requirements for the entire National Assembly is done in consultation with the various Directorates/Departments and identifying the goods, works, and services required for a year. The aggregated need serve as working document to the National Assembly procurement process, streamlined in tandem with the provisions of the PPA.

Procurement Plan.

Procurement planning may take either of two fundamentally different approaches, depending on whether it is for a specific investment project or one of consolidating the various project or department plans into one single plan for a Ministry, Parastatal or Agency (Public Procurement Manual). Regardless of which type of project, it is essential to develop a plan that clearly sets out the framework in which procurement will be executed.

In National Assembly, the conventional approach for procurement planning is to start by compiling a list of all known goods, works and services needed in a year (Kelani, 2017). This list then becomes the basis for deciding how these items should be combined or divided into contract packages, what method of procurement should be used for each, and the scheduling for procurement activities, forming a strategic basis on how procurement and contracting will be executed in the National Assembly in a year.

Thus a Procurement Plan in the National Assembly is always based on its procurement requirements, containing all proposed procurement arrangements, including the overall procurement strategy, methods of selection and timing

sequence of contracts. The steps of procurement planning in the National Assembly involve the following:

- Scheduling of the need requirements/proposed contracts for the year on quarterly basis which must be endorsed by the Clerk to the National Assembly (CNA). Ordinarily, the PPA anticipated the National Assembly to submit such plan to the BPP for approval, however such is not the case.
- Integrating the National Assembly procurement expenditure into the yearly budget;
- Prescribing appropriate method for effecting the procurement and securing necessary Approval for its implementation; and.
- Procurement Planning Committee is made up of all Permanent Secretaries and some relevant Heads of Department to be chaired by the CNA or his representatives.

General Procurement Notice.
This the notification of procurement opportunities for goods, works and services in National Assembly for the year based on the Procurement Plan and Expected Budget. This is done in generic mode, where the anticipated procurement of the year is advertised usually in the 1st Quarter of every year. From 2009 -2017, National Assembly could only place the General Procurement Notice in 2012, 2013, 2014, 2015, 2016 and 2017 (Kelani, 2017).

Specific Procurement Notice/Tender Advertisement.
Tender Advertisement is required for contracts above N5m for Good/Services and N10m for Works. This may be either by way of National Competitive Bidding (NCB) or International Competitive Bidding (ICB), to be placed in 2 National Newspapers (and Tender Journal) for maximum of 6weeks at the beginning of each quarter, inviting the public to submit Tenders/Bids for specified/specific contracts or for Pre-qualification of bidders as the case may be. From 2009 to 2017, the National Assembly had placed 124 different advertisement soliciting for Tender in the Nigerian Tribune Newspaper, Blueprint Newspaper and Tender Journal (NASS Procurement Report).

Furthermore, Prequalification advertisement are placed for contracts above N100m for Goods/Services and N300m for Works and also submission of Bids Security. Contracts that fall within the CNA approval limit/threshold (less than N5m for goods and services and less than N10m for works) are advertised through NASS Tender Notice Board of which Selective Tendering option is applied depending on the subject matter (NASS Procurement Manual). This procurement stage in the National Assembly, basically generates competing offers from different bidders, demonstrate value for money and also put the entire procurement process into a reasonable time scale.

Also National Assembly in limited cases opted for Restricted/selective bidding or Direct Procurement (as an exception to the General Rule on placement of Tender Advertisements). The circumstance in which Restricted/Selective Tendering or Direct Procurement in the National Assembly may be applied are as follows (Kelani, 2017):

- Cost of Tender Advert is disproportionate to amount of contract/value of goods;
- Time constraint;
- Standardization and need for compatibility with existing goods/services earlier procured. The repeat procurement must not exceed the value of earlier procurement; and.
- Where supplier has exclusive property rights or product is from a limited source.

Submission of Bids.

All bids in response to an Invitation for Open Competitive Bidding are submitted in writing and, or any other format stipulated in the Tender Documents. Such Bids are submitted before or by the deadline or date specified in the Tender Documents or any extension of the deadline for submission dropped in Tenders Boxes at the National Assembly Bid Opening/Evaluation Hall. National Assembly from 2009 – 2017 had received 16,278 Bids in response to the 124 advertisements placed within the said period (extracted from NASS Bid Opening Reports).

Bid Opening.

All bids are opened publically on the appointed date as advertised and bidder's representatives shall be in attendance along with Civil Society Organization (CSO) and Professional Body. The CSO's/Professional Body that attends National Assembly Bid Opening are Civil Society Legislative Advocacy Centre (CISLAC), Chartered Institute Purchasing and Supply Management of Nigeria (CIPSMN) and Fiscal Transparency & Accountability Initiative (FT&AI). All quotations (price) in any Tender Envelope that is opened is publically disclosed and recorded by the observers and also endorse minutes of the Bid Opening to authenticate the reports and processes (Report by FT&AI).

Bid Evaluation.

The Membership of the Bid Evaluation Committee is drawn from relevant departments and is required to conduct Preliminary and Detailed Examinations of Bids and submit report at the end. Preliminary Examination of Bids in the National Assembly is always in line with requirements spelt out in the Advertisement placed and only substantially compliant bids shall be eligible for Detailed Evaluation, based on existing template for Works, Goods and Services contracts (NASS Bid Evaluation Reports).

Bid Evaluation in this regard, determine the eligibility and level of compliance of Bids with the requirements in the Bid/Tender Solicitation Document

(Advertisement). Substantially compliant bids will be evaluated based on the existing criterion and ranked according to their performance.
The National Assembly criteria for Evaluation is as follows:

- **Works Contracts**
  - Technical Bid attracts - 80%
  - Financial Bid attracts - 20%
- **Supplies/Goods Contracts**

  Price will be the sole determinant

- **Consultancy Contracts**

  Proposals are evaluated and ranked on the basis of their responsiveness to the Terms of Reference and non-price attributes (e.g. Relevant Expertise, Track record, Relevant Skills, Management Systems and Methodology).

Bid Evaluation Report will subsequently be submitted to the CNA, which will form the basis for convening Tenders Board Meeting and determining company to award contract to, based on recommendation of the Bid Evaluation Report (first three ranked bids usually to be recommended for consideration). After shortlisting/ranking of bidders after Evaluation Process, a Post qualification exercise is usually conducted to determine actual capacity of the preferred bidder(s), as the case may be, to execute the contract to the letter/specification or otherwise (Kelani, 2017). This procurement stage in the National Assembly evaluates, assess and choose the most economically advantageous tender that conforms to National Assembly's specifications and requirements based on factors like; price, quality, service and delivery

Tender Board Meeting/Subsequent Actions.
After approval of the Evaluation Exercise Report is granted by the CNA, a Tenders Board Meeting is convened to present the contracts listed for consideration and approval by the Tenders Board. The summary of the contracts approved at the meeting is presented to the CNA subsequently for endorsement (Kelani, 2017). It is on this basis that Letters of Award are issued and contract file processed for legal Agreement and Execution of contract.

Findings.
The analysis of this study revealed that the National Assembly is noted for the following stages in her procurement processes (Kelani, 2017):

- Conduct need assessment, which are factored into annual Budgets;
- Schedule the need requirements/proposed contracts for the year on quarterly basis which must be endorsed by the Clerk to the National Assembly (CNA) as Annual Procurement Plan.

- Place Tender Advertisement in 2 National Newspapers and Tender Journal. This is essential for economic and efficient project execution, and is the basis for eliciting maximum competition with fair opportunities for all potential bidders;
- Conduct Bid opening Sessions in Public glare and 2 observers from Professional Bodies, CSO and NGO in attendance;
- Conduct Bid Evaluation to determine preferred bidder (Lowest Evaluated Responsive Bidder); and.
- The National Assembly Tenders Board grants formal and final approval to award any contract within its threshold after ensuring full compliance with the Due Process.

These developments represents the principles of transparency, probity, value for money, Economy, Efficiency, Open Competition and Fairness in the National Assembly Procurement Process, with tremendous effects on its accountability to the PPA, 2007.

However, the National Assembly in the period under review did not adhere to the requirement of the PPA of all Procurement Entities to obtain certificate of "No Objection" from BPP ascertaining compliance with Due Process before issuance of letters of award and also submission of her annual procurement plan to BPP for approval. This has hindered the anticipated pear review mechanism enshrined in the PPA, therefore impinging on its accountability to the BPP and the PPA in general.

Furthermore, National Assembly also does not submit required annual reports to the BPP at the end of each financial year on its procurement activities, meant for annual procurement auditing by the BPP or its agent. Thus the failure of the National Assembly to make such reports available to the BPP has significantly reneged on the provisions of the Act meant at curtailing bid rigging, bid splitting and corrupt practices in procurement processes, therefore negating the expected accountability to the regulatory body of procurement practice in Nigeria.

Conclusion.

The study examines the effect of public procurement act on Accountability of National Assembly Procurement Process. This accountability, should go beyond simply imbibing certain principles prescribed by the Act, while eluding answerability to one of its key institution. It could have been more meaningful if the National Assembly open up her procurement processes and procedures to the BPP and summon the political will to opt for the total implementation of the PPA in her procurement processes. Therefore, the National Assembly Procurement processes is not dispose to the PPA, 2007 and thus cannot be said to be accountable to the it (PPA).

Recommendations.

The issue of implementation of the PPA and subsequently, accountability to its provisions and institutions has been a daunting exercise, more especially by the National Assembly. Therefore, in the light of the findings of this study, it is appropriate to suggest that the National Assembly should go all the length to imbibe all Provisions of the Public Procurement Act, 2007 in its Procurement process and furthermore be answerable to the BPP and obliging to its functions and responsibilities. It is only by playing out these measures that accountability to the Public Procurement Act, 2007 can be entrenched in the National Assembly Procurement Process.

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