

Effect of Due Process on the Management of Public Funds in Niger Delta Development Commission (NDDC) Port Harcourt Rivers State, Nigeria

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Abstract

This study examined the effect of due process on the management of public funds in Niger Delta Development Commission (NDDC) Port Harcourt, Rivers State, Nigeria. A descriptive research design was used in executing the study with 269 selected sampled respondents. The core aspect of the study is the use of cross-sectional survey research design in generating the required primary data. Data collected were analyzed using descriptive and inferential statistics. The questionnaire was designed to obtain a fair representation of the opinion of the respondents using a five-point Likert scale. The questionnaire responses of the sample respondents were presented using tables. Primary data of the demographic characters were presented with the use of percentage. The hypotheses formulated were tested using the one sample t-test, Pearson Product Moment Correlation co-efficient and regression method. Statistical Package for Social Sciences (SPSS) technique software version 20 was employed to aid the data analysis. The results revealed that there is significant compliance of due process in the award of contracts in Niger Delta Development Commission (NDDC) Port-Harcourt, Rivers State, the accounting system in the public sector positively relates with proper financial accountability and transparency of stewardship and misappropriation of funds significantly affects the proper execution of developmental projects. It is recommended that the Managing Director should reinforce its monitoring team for proper and regular monitoring of the projects and should equally ensure that due process is always, strictly and adequately implemented. Competent contractors that use quality materials should be allowed to execute developmental projects. Inclusive measures should be taken to ensure that the Commission's management does not allow influential political contractors to cart away with the Commission's funds for their personal use instead of executing the projects awarded to them.

Keywords: Due Process, Public Funds, Financial Accountability and Transparency.

Background of The Study

In the management of public fund, accountability and transparency are the key success factors, and it requires total compliance with the due process policy. Public fund arises from the fact that government as an entity has its sources of revenue and it engages in so many developmental and economic activities by which expenditures are incurred by heads and sub-heads. These revenues are funds and are being managed and controlled by the government officials entrusted with such responsibility (Nwosu & Obiora, 2022). This gave birth to public sector accounting and finance which is defined by Adams (2004) as a process of recording, communicating, summarizing, analyzing and interpreting government's financial statements and statistics in aggregate and details. It is concerned with the receipts, custody and disbursement and rendering of stewardship on public funds entrusted. Institute of Chartered Accountants of Nigeria (ICAN) (2006) defines public sector as government parastatals or organizations which are not privately owned and operated, but which are established for specific purposes, run and financed by the government on behalf of the public. Public fund management is defined by Andrew (2015) as a set of laws, rules, systems and processes applied by the government of a nation in order to mobilize revenue, allocate public spending, account for funds and audit results. Okonkwo (2022) defines accountability as the obligation to demonstrate that work has been conducted in accordance with agreed rules and standards and officers report fairly and accurately on performance results vis-à-vis mandated roles and plans. It means doing things transparently in line with due process and the provision of feedback. Accountability is one of those golden concepts that no one can be against. It is increasingly used in political discourse and policy documents because it conveys an image of transparency and trustworthiness. Everyone intuitively agrees that public authorities should render account publicly for the way they use their mandates and spend public money. The power of government needs to be checked routinely if Nigerians don't want to wake up in an authoritarian regime one day. Budget accomplishment is far from reality, and the disparity between budget and accomplishment is so wide and keeps on abating as years pass by, (Osamede and Imahsunu, 2014). Nweze (2004) identifies accountability and transparency as the critical issues in the financial management of the public fund and have been hampering the performances of the government's ministries, departments and agencies. Accountability, according to Osamede and Imahsunu (2014) is a central concept of governance. The principle of accountability, therefore, holds that government officials whether elected, appointed or career civil servants are responsible to the citizenry for their decisions and actions. However, there have been need to strengthen existing public accountability arrangements and to design a mechanism that will ensure proper accountability and transparency by those in the position of public authority and in essence, this gave birth to the due process policy in 2001 by president Olusegun Obasanjo. Obasanjo (2003) opines that "the Due Process Mechanism has saved Nigeria over ₦102 billion in two years arising from various Federal Governments over-bloated contracts". Ezekwesili (2003) also discloses that her Ministry "saved ₦672.4 million (an equivalent of 4.1 million Euros) from a single project by the Ministry of Health meant to procure and supply equipment to tertiary and health institutions". Various contracts awarded spending units that failed to comply with laid down competitive bid parameters were being cancelled. Inflation of contract amount has also reduced to a reasonable extent. There is also a general awareness of anti-corruption mechanism put in place by the government to checkmate and bring to book any person found wanting in financial and related financial crimes.

The government has provided so many financial regulations for proper accountability and transparency. The government has equally made policies and established agencies to addressing all these financial mismanagements and to ensuring that ethical standards are in place for probity and accountability by the managers of public funds. There are Independent and Corrupt Practices Commission (ICPC), Code of Conduct Bureau, and Economic and Budget Monitoring and Price Intelligent Unit (BMPIU known as Due Process) in 2001 to implement the Federal Government's Public Procurement Reform Policy aimed at minimizing open abuses to known rules, processes and standards in the award and execution of public sector contracts in Nigeria, Economic Financial Crimes Commission (EFCC), Financial Control and Management Act of 1958, Public Procurement Reform Act of 2007. Due process is the means by which ethical constraints are placed on administrative decision making (Alan, 2008). It refers to the procedures and safeguards that constrain administrative decision making and a means by which it is ensured that ethical use of power by administrative and judicial bodies are applied. The constraint stands against inhuman treatment, intoxication and abuse of powers, out-laws and excesses. Afemikhe (2006) states that due process was introduced to provide a guide for how government activities should be undertaken for proper accountability and therefore, government fund must be budgeted and spent base on the principles of due process. He specifies the establishment of a due process to cover more of the areas of government contract award and public procurement. And he defines public procurement and transparency as the process of acquisition of goods, services, works and projects of third parties from government and as the central character of a sound and efficient public procurement system respectively. He believes that transparency is achieved by well-defined regulations and procedures open to public scrutiny, clear and standardized tender document, bidding and tender documents containing complete information and equal opportunity for all in the bidding process guaranteed by open competitive tendering. Due process is the application of bureaucratic rules and regulations to the management of economic resources to a given institution. Bureaucracy means a system of official rules and ways of doing things that a government or an organization has, especially when things seem to be complicated Hornby (2001). Due process allows for official approval protocols to take place in the spending of government funds and resources and handling of government businesses. Due process and bureaucracy are used interchangeably (Iwundu, 2011).

The Niger Delta Development Commission (NDDC) is a federal government agency established by Nigerian president Olusegun Obasanjo in the year 2000 with the sole mandate of developing the oil-rich Niger Delta region of Nigeria. The member States always receive certain huge amount of fund from the Federation Account for developmental projects and wellbeing of people in the region. The member States are Abia, Akwa Ibom, Bayelsa, Cross River, Delta, Edo, Imo, Ondo and Rivers. However, NDDC upon its establishment was given the mandate to award and execute contracts using the allocation from the Federation Account for development and better living of her inhabitants. Therefore, it has become pertinent in the light of the foregoing to embark on this study to finding out the effect of due process on the management of public funds in Nigeria using Niger Delta Development Commission (NDDC) Port Harcourt, Rivers State as a case study so as to assess and establish the adequate need for the application of due process in the management of public funds. Public sector accounting is surrounded by a big problem mainly in a corrupt society where the operators neglect all the financial lay down rules and regulations for proper accountability and transparency to prevail. The financial records do not represent the true and fair view of the financial activities as all the financial regulations are neglected and financial records are also manipulated. There are lots of collaborations and collusions by the managers

of public funds from the budgetary planning stage, presentations, approval and to the budgetary appropriations. The nation's annual budget for the income and expenditure is usually being presented and approved late which in most cases actually brings about the untimely appropriation of the annual budget. The government's ministries, departments and agencies on their own are not helping matters as regards to the public fund management.

These lack of accountability, transparency, and non-compliance of due process in the management of public fund in Nigeria as envisaged has necessitated the need for this research study to be undertaken in the Niger Delta Development Commission (NDDC) Port-Harcourt, River State, Nigeria to ascertain the effect of due process in the management of public funds as the Commission is also characterized with the awarding and execution of contracts for the development and wellbeing of the crude oil producing regions and huge funds are usually being allocated to them from the Federation account for such projects and to make some recommendations from the findings that will help strengthen the management of public funds in the government's ministries, departments and agencies. It is practical to state that enough has not been done in order to sensitize the government's ministries, departments and agencies on the need for due process compliance in the management of public funds for transparency and accountability. Therefore, this study seeks to ascertain the effect of due process on the management of public funds in Niger Delta Development Commission Port Harcourt, Rivers State, Nigeria with the following specific

Objectives:

To determine the effect of due process on award of contracts and financial accountability in Niger Delta Development Commission (NDDC) Port Harcourt, Rivers State, Nigeria.

To Ascertain the effect of due process on award of contract and transparency in Niger Delta Development Commission (NDDC) Port Harcourt, Rivers State, Nigeria.

Conceptual Framework

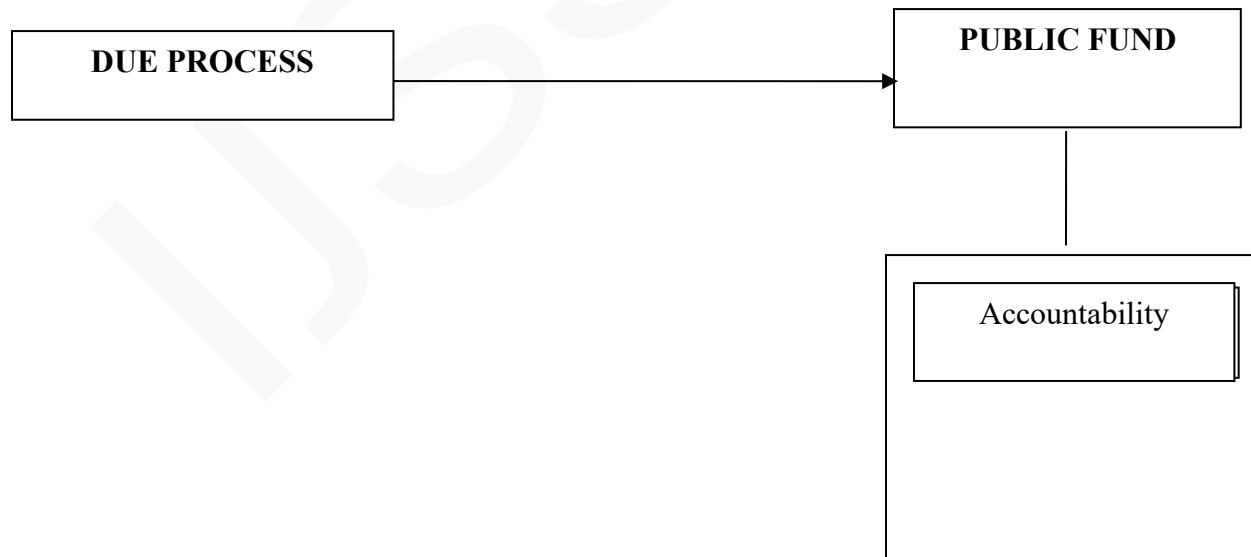


Figure 1: Conceptual Framework on the relationship between effect of due process and management of public fund.

Literature Review

Theoretical Framework

The machinery of government is characterized by activities, businesses and other related responsibilities. It is of paramount importance that government activities and businesses be carried out on a fair and on an objective interface. Due process, therefore; is a mechanism which implies that these activities and businesses of government are carried out transparently with no iota of favouritism or corruptible tendencies (Ezekwesili, 2004). In a similar vein, Obasanjo (2003) asserts that the inclusion and objective implementation of due process imply solidifying a mechanism which ensures that public funding is channelled only to those projects that have passed the test of proper implementation packaging and that adhere stringently to the international competitive bid approach in the award process. Accountability is an act of demonstrating under a legitimate obligation that work has been carried out in harmony with an established set of laws and principles, and the officer reports fairly and accurately on performance results vis-à-vis mandated roles and or/plans (Afolabi & Kehinde, 2022). It means doing things transparently in line with due process and the provision of feedback (Adegite, 2010). It was further asserted by Johnson (2004) that public and financial accountability are indispensable constituents for the working of our political system, as accountability means that those who are charged with drafting and/or carrying out policy should be indebted to give a clarification of their actions to their electorates. Management of funds is concerned with the planning, organizing, procurement and utilization of government financial resources as well as the formulation of appropriate policies in order to achieve the expectations and aspirations of members of a given society (Madu & Okonkwo, 2022). sees public fund management as the link between the community's aspirations with resources, and the present with future. It lies at the very heart of the operations and fiscal policy of the government. Fraudulent financial practices are not obviously found wanting in a situation where due process mechanism and other positive institutional arrangements are not allowed to prevail. Misappropriation of funds in the public sector is virtually on the increase in most public sectors due to weaknesses associated with a dependable internal control system (Ekpo, 2004). Financial control is the ability of management to protect the resources of an organization such as materials and money against possible losses ranging from embezzlement to such causes as careless use of supplies or productive materials by inefficient workers (Okeke & Ihejirika, 2023). He further states that financial control is the process which assumes that financial resources are obtained economically and used efficiently and effectively in the accomplishment of designed goal. Johnson (2004) says that financial control of public funds is an essential component for the functioning of public sector and should be adhered to for the efficient and effective implementation of set goals. The Nigerian society is filled with stories of wrong practices such as stories of ghost workers on the payroll of Ministries, Extra-ministerial Departments and Parastatals, frauds, embezzlements and setting ablaze of offices housing sensitive documents and corruption are found everywhere in this nation (Okwoli, 2004). He says misappropriation of fund is simply when those entrusted with financial management and control indulge in the above stated nefarious activities. The bane of public sector financial misappropriation in Nigeria since the oil boom years which was a period under which there existed structurally weak control mechanism, which create a variety of loopholes that have tended to facilitate and sustain corrupt practices coupled with fact that there is a near total absence of the notion and ethics of accountability in the conduct of public affairs in the country (Bello, 2001). Base on the above, we therefore hypothesized that:

Ho₁: Due process compliance have no significant effect on financial accountability at Niger Delta Development Commission (NDDC) Port Harcourt, Rivers State, Nigeria.

HA₁: Due process compliance have a significant effect on financial accountability at Niger Delta Development Commission (NDDC) Port Harcourt, Rivers State, Nigeria.

Ho₂: Contract awardees have no significant influence on transparency at Niger Delta Development Commission (NDDC) Port Harcourt, Rivers State, Nigeria.

HA₂: Contract awardees have a significant influence on transparency at Niger Delta Development Commission (NDDC) Port Harcourt, Rivers State, Nigeria.

Methodology

This study adopted the survey documentary method of research design. The population of the study is made up nine hundred and eighty-eight (988) employees of Niger Delta Development Commission (NDDC) Port Harcourt, Rivers State, Nigeria.

Staff Strength of Niger Delta Development Commission (NDDC) Port Harcourt, Rivers State.

Organization	Staff-Strength
NDDC Port Harcourt, Rivers State	988

Source: *Field Enquiry, 2026.*

Sample Size Determination

It is considered ideal to derive an optimal sample size for a survey study as it is in most times not practically possible to cover and contain the whole subjects as surveyed in the population. For this research, the sample size was derived from the Cochran sample size formula. The mathematical formula is given as follows:

$$n = \frac{Z^2 \cdot Npq}{Ne^2 + Z^2 pq}$$

Where:

Z_c = Statistic to be used at 95% confidence interval (1.96)

e = Allowable sampling error taken at 5% = 0.05

p = Proportion of success in the population from pilot survey = 0.50

q = proportion of failure in the population from pilot survey = 0.50

n = sample size determined.

By substituting these values into the Cochran Formula, we have:

$$n = \frac{(1.96)^2 \times 988 \times 0.25}{988 \times (0.05)^2 + (1.96)^2 \times 0.25}$$

$$n = \frac{1.96 \times 1.96 \times 988 \times 0.25}{988 \times 0.05 \times 0.05 + 1.96 \times 1.96 \times 0.25}$$

$$n = \frac{948.8752}{2.47 + 0.9604}$$

$$n = \frac{948.8752}{3.4304} = 277$$

This entails in essence that the sample size for the study is made up of two hundred and seventy-seven (277) respondents.

Method of Data Analysis

This research will make use of frequency tables/percentages to analyze the demographic characteristics of the respondents. The formula for it is expressed thus:

$$A\% = \frac{a}{n} \times \frac{100}{1}$$

Where:

n = Total number of responses to a question.

a = Number of respondents ticking a particular answer option to the question.

A% = "a" expressed as a percentage of N.

To test the hypotheses of the study, three distinct statistical techniques will be employed:

1. One sample t-statistics for hypothesis one.
2. Pearson Product Moment Correlation Co-efficient for hypothesis two.
3. Regression analysis for hypothesis three.

Decision Rule

The decision rule is to accept the alternate hypothesis (H_a) if the p-value is less than 0.05 and to reject H_a and accept H_o if the p-value is greater than 0.05.

Results and Discussions

A detailed presentation and analysis of the data gathered in this study was done here. Frequency tables were worked out with the aid of Statistical Package for Social Sciences (SPSS) based on the answers provided to the questions in the questionnaire.

Hypothesis One

H_o : There is no significant compliance of due process in the award of contracts in Niger Delta Development Commission (NDDC) Port Harcourt, Rivers State.

H_a : There is significant compliance of due process in the award of contracts in Niger Delta Development Commission (NDDC) Port Harcourt, Rivers State.

One-Sample Statistics

	N	Mean	Std. Deviation	Std. Error Mean
Compliance of Due Process	269	3.3123	.74255	.04527

One-Sample Test

	Test Value = 0					
	t	df	Sig. (2-tailed)	Mean Difference	95% Confidence Interval of the Difference	
					Lower	Upper
Compliance of Due Process	73.160	268	.000	3.31227	3.2231	3.4014

Source: Researcher's Computation Using Statistical Package for Social Sciences (SPSS)

The one-sample test was conducted to estimate the degree of compliance of due process in the award of contracts in Niger Delta Development Commission (NDDC) Port Harcourt, Rivers State. The statistical output reveals a computed t-statistics of 73.160, a p-value of 0.000 and a mean difference of 3.31227.

Decision Rule

The decision rule is to accept the alternate hypothesis (H_a) if the p-value is less than 0.05 and to reject H_a and accept H_o if the p-value is greater than 0.05.

From the above analysis, it is clearly seen that the p-value = 0.0000 is less than 0.05. This compels the rejection of the null hypothesis (H_o) and the acceptance of the alternative (H_a). Hence, there is significant compliance of due process in the award of contracts in Niger Delta Development Commission (NDDC) Port Harcourt, Rivers State.

Hypothesis Two

H₀₂: The accounting system in the public sector does not provide proper financial accountability and transparency of stewardship.

H_{a2}: The accounting system in the public sector provides proper financial accountability and transparency of stewardship.

Correlations

		Accounting System	Financial Accountability
Accounting System	Pearson Correlation	1	.967**
	Sig. (2-tailed)		.000
	N	269	269
Financial Accountability	Pearson Correlation	.967**	1
	Sig. (2-tailed)	.000	
	N	269	269

** . Correlation is significant at the 0.01 level (2-tailed).

Source: *Researcher's Computation Using Statistical Package for Social Sciences (SPSS)*

The Pearson correlation was carried out to ascertain if the accounting system in the public sector provides proper financial accountability and transparency of stewardship in Niger Delta Development Commission (NDDC) Port Harcourt, Rivers State. The statistical output shows the Pearson correlation yielded a positive coefficient at the magnitude of 0.967 (96.7%) with a corresponding p-value of 0.000.

Decision Rule

The decision rule is to accept the alternate hypothesis (H_a) if the p-value is less than 0.05 and to reject H_a and accept H_o if the p-value is greater than 0.05.

From the above analysis, it is clearly seen that the p-value = 0.0000 is less than 0.05. This compels the rejection of the null hypothesis (H_o) and the acceptance of the alternative (H_a). Hence, the accounting system in the public sector provides proper financial accountability and transparency of stewardship.

Conclusion

This research work studied the effect of due process on the management of public funds in the Niger Delta Development Commission. It is appropriate for due process to be implemented in the management of public funds in the Niger Delta Development Commission. The major conclusion of the research was that there is compliance of the Procurement Act in the award of contracts, the commission applies ethical principles of due process in the management of public funds, but sometimes these principles are being violated, figures are manipulated by the accountants in favor of the management staff and contractors in the award of contracts, although on rare occasions, funds meant for projects are misappropriated by the management in order to favor some influential politicians and sub-standard materials were used in project execution by the contractors.

Recommendations

In the view of the findings and conclusion of the study, the following recommendations were proposed for the effect of due process on the management of public funds in the Niger Delta Development Commission:

1. Due process should be strictly adhered to when awarding contracts by the Commission.
2. There should be proper accountability and transparency by the accounting officers and auditors when handling and reviewing the books of accounts.
3. Contracts should be awarded to qualified professionals who will maintain ethical standard in project execution and that will not use public funds meant for projects to favour influential politicians who may have contributed to their appointments.
4. The Managing Director of the Commission should establish a functional project monitoring team that will ensure that all projects are properly and timely handled and delivered respectively by the contractors.

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