

Budget Implementation and Value for Money – The Due Process Experience is a product of collaborative effort with the Budget Monitoring and Price Intelligence Unit (BMPIU) in an effort to reconcile the normative framework and techniques for the Pursuit of Value for Money and the day to day practice of Budget Implementation aimed at securing best value for the nation's resources as is being executed within the BMPIU's "Due Process" activities. Whereas in the private sector, profitability is the main yardstick for the measurement of performance, in the generality of the public sector, profit measurement is not applicable and value for money and performance are relevant parameters. Budget performance by a government agency, be it a ministry, parastatal or programme, is the attainment of its stated mission. The mission of a government department or agency is the reason that it exists and is the focus of budget implementation through efficient and effective public procurement systems. Government policies and programmes often translate into government expenditure with economic and social implications and expectations.

The book elucidates the elements of public procurement as a bridge between public requirements and private-sector providers, explaining how improvements in the public procurement systems can have a direct and beneficial impact on the overall economic situation of a country. The benefits of such improvements include enhancing financial prudence, accountability and transparency which are essential ingredients to good governance needed to institute and implement effective government policies and programmes. Performance measurement, value analysis and benchmarking have positive impact on the execution of projects and procurement activities and also assist in the fight against corruption, waste and fraud.

It is explained in details, how good management and systems in any entity are derived from the harmony between the hard elements of strategy and structure and the soft elements in the organization such as systems, style, staff (people), skills and shared vision. The soft elements are usually not given the importance they deserve in the public sector. Much more so in the Third World, where both elements are not deliberately cultivated for efficiency and effectiveness in government business. Yet, the book posits that these elements have been empirically crucial to the success of the Due Process Mechanism and Budget Implementation performance. It is important that the public sector takes on board this lesson from the Due Process experience.

The book trumpets Due Process in procurement activities as a major transformational plank of the Federal Government reform programme aimed at turning a decaying nation into one of social and economic growth with robust social and cultural norms, respectable value systems with punishment and reward mechanism adequately engrained. In conclusion, therefore, it explains in details the significance of Leadership, Vision, Mission, a sense of mission and protected values as essential ingredients in the change system which need to be methodologically nurtured and applied to entrench the related virtues into a cultural norm of "the way we do government business here".

Managers in the public sector at the Federal, State and Local Government levels in Nigeria and indeed the Third World, together with private sector practitioners and students of resource utilization will find this book useful.

Budget Implementation and Value for Money – The Due Process Experience lucidly explains how the adoption of the due process policy can enhance budget implementation by injecting transparency and value for money into public sector

procurement. It also reveals how the implementation of the due process model by the Budget Implementation and Due Process Unit (BMPIU) of the Presidency has cut waste and corruption in the procurement process in particular and improved budget implementation in general.

The expositions are germane, fresh and educative of the public sector budget process and its impact on governance.

Written in a breezy simple language, it is interesting to read even for the uninitiated. The book is highly recommended to all levels of government, public and private institutions, resource managers, students of finance, management, administration and politics – **THISDAY Newspaper**

There is something unique about Samuel Afemikhe's recent Literature. It suggests a closed readership but caters to an open audience. A bible of economic palliatives, the book is a testament of the writer's erudition in economic and developmental matters.

Revolving around the activities of the Budget Monitoring and Price Intelligent Unit and its "Due Process" initiative, the writer has succeeded in demystifying an otherwise difficult subject and achieving a unique blend with his own practicable suggestions at guarding the national treasury and fostering economic development.

The government and private business sectors as well as the nations institutions of higher learning would find the book useful for study and practice purpose – **TELL Magazine.**

The Budget Implementation and Value for Money: The Due Process Experience chronicles the parameters to apply that would ensure efficient and effective public expenditure management, and the delivery of best value in a national budget. It shows how procurement reforms can be effectively applied and entrenched to generate a Due Process culture that drives economic growth and service delivery.

Had a fraction of the principles and techniques set out in this book been applied by successive governments, the low level of the nation's economic development would have been reversed and the corruption and waste witnessed hitherto abated.

The book is highly recommended not only to public sector practitioners, but also to resource managers in the private sector - **BUSINESS DAY**

*Copies of this book can be ordered from
Mesaf Management Services Limited
Plot 46, Ishawu Adewale Street, Off Modupe Johnson Crescent Surulere
P. O. Box 7612, Lagos Nigeria
Tel: +234-1-776 3827, 898 3338
Email: - info@ssafemikheconsulting.com*