

(21) The Accounting officer of any procuring entity and any officer to whom responsibility is delegated are responsible and accountable for any action taken or omitted to be taken either in compliance with or in contravention of this Law or its regulations.

(22) The Accounting officer of a procuring entity shall ensure that the provisions of this Law and the regulation made there under are complied with, and approval by the approving authority shall not absolve the Accounting officer from accountability for anything done in contravention of the provisions of this Law or its regulations.

(23) Procurement and disposal decisions of a procuring entity shall be taken in strict adherence to the provisions of this Law and regulations made from time to time by the Bureau.

(24) Any person who has been engaged in preparing for a procurement or part of the proceeding thereof may not bid for the procurement in question or any part of it either as main contractor or sub-contractor and may not cooperate in any manner with bidders in the course of preparing their tender.

(25) A procuring entity shall not request or stipulate that a bidder should engage the service of a particular sub-contractor as a requirement for participating in any procurement proceeding.

(26) All procurement contracts shall contain provisions for arbitration proceedings as the primary form of dispute resolution.

(27) The values in procurement documents shall be stated in Nigerian currency and where stated in foreign currency shall be converted to Nigerian currency using the prevailing rate of the Central Bank of Nigeria valid on the day of opening the tender.