

# Assessing the Challenges in Procurement Performance at the Decentralised Departments of Governance in Line with the Procurement Act 2003, (Act 663) of Ghana: The Case of Metropolitan, Municipal and District Assemblies (MMDAs) in the Western Region of Ghana

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Target audience: Ghana government, MMDAs, Public Procurement Authority, Higher Education in Ghana

## Abstract

Section 91 (1) (2) (3) of Act 663 which stipulated that there should be a regular procurement audit to assess procurement performance, monitoring and evaluation necessitated the need for this study. This study sought to assess the performance of procurement practices of the MMDAs and to determine the extent to which the MMDAs followed the requirement of (PPA 2003, Act 663) in the planning, execution and monitoring of procurement operations. The study also sought to analyze the challenges the MMDAs encountered in performing procurement practices in the management of procurement operation in line with the procurement law. In order to achieve the overall goal of the study, the questionnaire was grouped under three major achievement categories, viz, transparency in procurement, causes of delays in procurement and nature of cost in procurement at the MMDAs. The aim of grouping the questionnaire are to firstly ensure that all possible areas of activities under the procurement function at the MMDAs are captured by the quality of questions under each category. The main research instrument used was the questionnaire. The research also made use of a census in the survey. The study revealed that competitive tendering and request for quotation were the mostly used method procurement methods in the operations of the MMDAs. The study again revealed that the period taken for contractors to receive their money after execution of work is long and therefore cause suppliers inability to deliver. The study further revealed that the entity encountered in its operations difficulty in obtaining funds and also numerous unbudgeted requirements which are often outside the procurement budgets are requested for purchases and this has the effect of throwing off the procurement plan for the year. Thus putting enormous pressure on government finances. It was recommendation that procurement entity should further collaborate with the public procurement Authority and the Zonal office in Takoradi, address the challenges and effective monitoring and evaluation of procurement activities in the entity as well as applying sanctions to interference from top management to improve its performance. The research covers the introduction of the research, the theoretical framework which comprises the views of authorities on the topic and on procurement issues, the methodology used, the research analysis, the findings, conclusions and summary together with the problems encountered during the gathering of data on the research as well the problems encountered in the compilation of the research.

**Keywords:** Procurement entity, public procurement authority, the procurement law, procurement performance and procurement activities, procurement counsellor

## 1.0 Introduction

In all spheres of human spending, right from individual homes to private and public organizations, there are acquisitions of goods, works and services. Until recently, there was no uniform and strict rules and procedures regulating how money was spent in government organisations and enterprises in Ghana. As a result, corrupt top officials in government institutions and businesses took undue advantage of the situation and spent government funds meant for public development. In the public sector, accountability for resources, transparency in institutional spending, value for money spent, and other ethical standards to benchmark procurement activities were disregarded. It is ironic that procurement budgets constitute the major part of national budgets both in developed and developing countries and Ghana is not an exception.

The analysis presented in the attached Country Procurement Assessment Report (CPAR), prepared by a team of Government officials, World Bank and donor staff, and national consultants, reveals substantial inefficiency in public procurement and concludes that the principle of “value for money” is not achieved. This is true for both governments financed and donor financed procurement. The main findings of the 2002 Country Portfolio Performance Review of World Bank projects were slow project implementation and disbursement, due to a large extent to inadequate procurement planning, nontransparent procurement procedures and poor contract management. A review in 2002 of 132 works contracts which constitute an important part of public expenditure indicated that some 84% incurred cost-overruns of up to 30% of the initial amount. It is therefore obvious that procurement performance should be measure or assess so as to get value for the money spent.

The analysis presented in the attached Country Procurement Assessment Report (CPAR), prepared by a team of Government officials, World Bank and donor staff, and national consultants in year 2003, reveals substantial inefficiency in public procurement and concludes that the principle of “value for money” is not achieved. This is true for both governments financed and donor financed procurement. The main findings of the Country Portfolio Performance Review of World Bank projects were slow project implementation and disbursement, due to a large extent to inadequate procurement planning, nontransparent procurement procedures and poor contract management. The abstract of the World Bank Ghana - Country procurement assessment report (Vol. 3) in 2004, “highlights a broad array of poor procedures and practices throughout the tendering and contract management process, which have been the cause of many of Ghana's public procurement problems, and where most of the leakages in public procurement and where most of the leakages in public procurement funding occur and substantial savings could be realised. The report further states that “In most Procuring Entities, the procurement function is diffused between various officials as a result of which it is difficult to identify officers accountable and responsible for procurement.”

The importance of getting procurement right first time, that is to ensure transparency and accountability in public procurement cannot be overemphasised as expenditure for public procurement is huge and therefore the government of Ghana cannot afford to ensure nothing but total financial discipline in this department. The following statement for the Minister of Finance buttresses this claim; In the Budget Statement presented to Parliament by the Hon. Minister of Finance on 27<sup>th</sup> February 2003, the Government indicated that it would spend an estimated amount of ₵21,347.6 billion this year. Out of this amount ₵5,450 billion would be spent on Personal Emoluments; ₵3,426.8 billion spent on external debt service and ₵3,108.1 billion spent on domestic interest payments. The rest of the total payments, about ₵9,362.7 billion, representing 43.8 percent would invariably be spent on procurement. It is clear that year in, year out, almost half of the nation's budget is disbursed through procurement related activities. It is also estimated that as much as 90 percent of all development partners' in-flows are spent through procurement related activities. It is therefore obvious that procurement performance should be assessed so as to obtain value for the money spent”, (Country Procurement Assessment Report, 2003)

### **1.1 Background of the Study**

Public procurement in fact is the largest market in sub-Saharan Africa country for up to 70% of the national budget of West Africa Economies. According to the Country Procurement Assessment Report (CPAR, 2001), “our lack of capacity to spend had had severe consequences on the Economic Community of West African States (Ecowas) region. It has contributed to “donor fatigue” and the resultant crunch in foreign exchange and a rapid fall of the local currencies.”

In the case of dwindling limited resource, increasing poverty and growing awareness of civic society, a continuous improvement in procurement practices is not a luxury, but perhaps, the only option left for top executives to turn to.

In 2003 annual budget of Ghana, the procurement budget alone accounted for ₵9,362.7 billion. The CPAR report further states that, “despite this huge expenditure on procurement, it is common knowledge that the process is fraught with all kinds of problems, leading to a loss of substantial resources of the state to individuals associated with the process. Reports of the forensic audits conducted on twelve (12) public institutions in 2001 revealed that most of the fraudulent activities that took place in these institutions were perpetrated through procurement.”

Procurement strengthening has strategic and tactical implication. In other words, the consequences of poor procurement have strategic (long term) and tactical (short term) consequences. For example, the consequences of poor procurement at the strategic level means that Government does not obtain value for money for its expenditure and this case result in higher tax levels of debts, (or the inability to pay existing debts) or a reduction in the quality of public services. Similarly, the consequences of poor procurement at the tactical level means that goods, works and services are of poor quality and deteriorate quickly. Goods, works and services were delivered or completed late, affecting public services and completion deadlines of projects.

Reduction in the level of public service means reduced standards in health care, education, infrastructure among others, negatively, affecting the country's development and poverty reduction initiative.

The organization of procurement, procurement entities' capacity to conduct public procurement, internal and external controls, anti-corruption measures and prevailing practices all came under sharp public criticisms.

### **1.2 Statement of the Problem**

The assessment of public funding is paramount as monies spent by government in any country belong to their tax payers. Oftentimes probes into government expenditure do show various levels of corruption and this is not palatable to the tax payer. In Ghana, the public procurement law was promulgated by the government in the year 2003 and it is better known as public procurement act (PPA) 2003 (act 663).

It was constitutionally mandatory that all public organisations and institutions applied the Act to their procurement operations. However, a quick look showed that some public firms/enterprises and Metropolitan, Municipal and District Assemblies (MMDAs) went contrary to this obligation and for which reason many commissions after commissions have been mandated/empowered by both present and past government to probe into the use of government funds for goods, works and services by the MMDAs who represent the government at the local levels. MMDAs were accused of embezzlement of state funds, by disregarding the directives and tenets of the PPA provisions and did not obtain value for money or prudent fiscal spending.

### **1.3 Objectives**

The objective for this article is therefore to verify the continuous application of the procurement law and to assess any possible challenges that are encountered by the MMDAs in their quest to apply the prescription of the procurement act to ensuring value for money for all procurement activities undertaken by the MMDAs in Ghana and to recommend ways to resolving these challenges.

## **2.0 Theoretical Framework**

### **2.1 Definition of Procurement**

Procurement is the processes required to acquire works, goods and services from outside the performing organization. It is favorable that the goods/services are appropriate and that they are procured at the best possible cost to meet the needs of the purchaser in terms of quality and quantity, time, and location, Weele, 2010.

According to Hunja, 2001, Procurement is the process by which large amounts of public fund are utilized by public entities to purchase goods, works and services from the private sector.

Procurement has been central to the management of any operation because it is vital to get the necessary goods and services of the right quality at the right price and at the right time. According to Cox et al, 1998, Procurement by departments and agencies is a big business. It covers every aspect of the process of determining the need for goods and services, buying, delivery and storage.

The London Contracts and suppliers Group define procurement as a full range of activities related to purchasing goods, services and works. It can range from contracting an entire service to purchasing small assets such as office equipment.

The procurement process does not end at the commissioning or contract award stage, but spans the entire life cycle of the product or services from inception and design through to contract management and disposal of any redundant asset. Jessop et al, 2004, stressed that failure to do strategic procurement can put achievement of the organizations objectives and output at risk, and can result in additional costs. On the other hand, stock piling of goods can be wasteful.

The World Bank, 2003, estimated the annual value of public procurement for goods, works, and consultancy services at 600 million US dollars representing about 10% of the country's GDP. Therefore, public procurement is an integral function of governments in both developed and developing countries as the gigantic financial outflows has a great impact on their economies that need prudent management, (Thai, 2001).

### **2.2 Transparency in Procurement**

Transparency in procurement is vital in achieving value for money in public procurement. Transparency comes from the word transparent and it means the "the quality or state of being transparent". Richard W. Oliver, 2004, wrote that transparency has come to mean "active disclosure." Other scholars have defined government transparency as "the publicising of incumbent policy choices, "and "the availability and increased flow to the public of timely, comprehensive, relevant, high-quality and reliable information concerning government activities, Ginsberg, Wendy, etal, 2012. Considering the definition of transparency as indicated above in public procurement only means government being open to the public, which means, how goods, works and service provision are organised by the public procurement entities are done with the utmost clarity, conciseness and information made accessible to the public and for public consumption.

In spite of the importance of transparency in government activities that are essential for public procurement entities to observe there is currently no agreed definition for government transparency. This means that the meaning and definition of transparency have a local explanation. This also means that procurement entities rely on local laws to define transparency in their activities; the absence of which will therefore mean the absence of comprehensive transparency in procurement and governance.

Bauhr, Monika and Grimes, Marcia, (2012), state that, "given the political importance of transparency and the growing international interest in promoting it, it is lamentable (though perhaps not surprising) that there are currently no commonly agreed upon definition of the concept of transparency." Transparency is a multifaceted concept that is often conflated with accountability or even corruption, impartiality, and rule of law. They trace the history of the concept and identifies the "broadest doctrine of openness" as "...the doctrine that the general conduct of executive government should be predictable and operate according to published (and as far as

possible non-discretionary) rules rather than arbitrarily".

Transparency in public procurement must be total, and transparency in procurement is also transparency in government considering the fact that about 80% of government funds are expended on buying for the government; leaving only 20% for salaries and personal emoluments.

Ghana's procurement act 2003 (act 663) is not silent about the required transparency expected of the procurement entities. Section 16. (1c) is clear on this; and states that "the proposed procurement method will ensure value for money, provide competition and *transparency* to the extent possible." In the attempt to achieve transparency in public procurement, the procurement as aforementioned prescribes the procedure for transparency in public procurement (see section 17. 1). Nonetheless, achieving transparency cannot be only by the promulgation of a law but by the effectiveness of the monitoring mechanisms put in place by the government.

### **2.3 Delay in Procurement Activities**

Ghana like the rest of Africa's economies is a fast growing in trade and commerce in relation to population growth. Public procurement activities for and behalf of the governments play a major role in this. Governments of African and Ghana for that matter, in this sense, cannot afford delays at all. Procurement entities must be up and doing, procurement at the right times. Even though some believe that the public procurement is slowed by the bureaucratic nature of the procurement act (act 663), public procurement activities must be done comprehensively, ensuring that Ghana's government procurement is seen to be achieving value for money. The effort of transparency can be thwarted if procurement entities have excuses as a result of implementing the procurement act (663), deliberately delays in procurement activities must not be tolerated. Transparency and value for money can only be said to be achievable if the right procedures and monitoring mechanism, as prescribed by the procurement act, for expedited public procurement are in place to push entities to procure on time.

#### *2.3.1 Definition of Delay*

The word delay is relative only to time and therefore the definition and explanation of delay in this work shall be time related as well. Time delay is defined as the controlled period between the functioning of two events. Using a scientific explanation of time delay has also been explained as typical time delay functions include. This article considers delay as the interval between the appropriate time to start off a project and the expected time for that project to come to an end, and in other words, time for the commencement of the project and the time to complete it. The procurement plan as directed by the procurement act can therefore be said to be time bound; going by it shall ensure timely public procurement for the government.

#### *2.3.2 Procurement and Public Procurement*

Lysons and Farrington, 2006, define procurement as a set of sub processes or stages focused on achieving an output. The procurement process is a cycle or chain that shows the activities that procurement goes through in obtaining a given need for operational and strategic purpose. Mensah, Thomas, 2013, referring to Wan Lu, 2007, argues that, the procurement process or cycle consists of flow chart and blue print to describe a process in pictures using symbols with arrow lines connecting each operational step. Both of the definitions prescribe a set of procedures that are time bound for ensuring successful procurement performance. This also emphasises the fact that if public procurement processes are not executed according to time as prescribed by the procurement law of Ghana there is the possibility of delays in executing procurement performance by government procurement entities.

#### *2.3.3 Possible Delays in Public Procurement*

Delaying public procurement means delaying government projects. Procurement is time related in the face of the turbulence in the world economy with price instability on the world market. Budgeted government projects are time-bound and so public procurement ought to also be time-bound. In the face of the challenges in the world, delays means consuming time, therefore, procurement performance is supposed to be planned according to the law in order to schedule all the related entities activities executed at the stipulated times. This notwithstanding, there may be occasions when public procurement activities will have to commence due to their urgent nature. The urgent nature of the procurement activity alone suggest that the procurement entities will have to disregard the proposed procurement plan which is often based on the procurement budget. Section 41 (b) and (c) of the procurement law 2003, act (663), clearly states that "where there is an urgent need for the goods, works or services where engaging in tender proceedings or any other method of procurement is impractical due to unforeseeable circumstances giving rise to the urgency which is not the result of dilatory conduct on the part of the procurement entity; where owing to a catastrophic event, there is an urgent need for the goods, works or technical services, making it impractical to use other methods (the most transparent) of procurement because of the time involved in using those methods, a procurement entity may engage in single-source procurement under this section." Even when single sourcing is sanctioned or suggested as a result of urgency of procurement it is suggested that this does not delay procurement and transparency is not compromised.

## 2.4 Cost of Procurement

The cost of public procurement is enormous. As indicted in above, public procurement in fact is the largest market in sub-Saharan Africa country for up to 70% of the national budget of West Africa Economies. This is affirmed by the Ghana's parliament as also indicated above. Therefore, the MMDAs must ensure that cost is contained in their procurement activities. The entire theme of procurement law of Ghana is a cost document in that, the law stipulated various ways and means of assessing cost before and after procurement has been completed. In singling out a portion and referring to cost will be misleading, anyway. The very outset of the procurement law is cost control and compliant because it spells out how the procurement entities of government ought to competitively organise procurement and procure for the government. For example, the procurement law prescribes how tender documents ought to be economically advertised (Procurement Method/Advertisement), Advertisements for Expressions of Interest for Consulting Services in local newspapers (see procurement act 2003 (act663)

Furthermore the cost of procurement depends on various measurement indicators such as value in terms of price and performance. Procurement is to deliver at the least cost to governments, including the Government of Ghana. Reducing the cost of procurement means reducing government expenditure and this can be achieved only through efficient and effective public procurement. Considering the factors that account for cost in public procurement, academicians, politicians and practitioners consider performance public procurement. Boniface Ikumu Chimwanil, etal. (2001). Performance therefore means taking advantage of when it is conducive to purchase, taking advantage of bulk discount, competitive commodity prices including the consideration of the strengths in consolidating procurement, if necessary, by involving interested groupings.

There is little information in terms of figures for Ghana's public procurement activities. In the final review presentation of Ghana public Expenditure & Financial Accountability(PEFA) performance review final, the Finance Minister of Ghana, 2013, states therein that "the cash planning at the beginning of the year 2013, was informed by procurement plans and cash flow requirements, the information further states "the latter are however not updated during the year; this, in combination with the lack of up-to-date information on the cash balances in all government bank accounts affects the quality of cash flow forecasting. The high level of arrears also suggest that the government is not achieving full value for money for its procurement, as the private sector tends to price in the cost of delayed payments."

Assessing the cost of procurement however, cannot be determined by financial aspect of procurement performance alone as by doing so will definitely mean neglecting the non-financial component of performance which cannot improve the procurement operations, Lardenoije, van Raaij and van Weele, 2005. It can be asserted here that for public procurement to be competitive the combinations of quality, service, and price are to be considered even though they may have to be considered differently as their contributions may not necessary be the same in spite of their importance in procurement performance. It stands to reason that suppliers ought to be selected solely on the basis of service in order to assess the best of them and to be competitive in procurement delivery and cost, Burt, Petcavage and Pinkerton, 2010.

The table below provides a picture of a procedures for assessing public procurement activities

**Procurement Assessment and Mitigating Plan for MMDAs for Effective Procurement**

Assessment	Impact	Solution	Control
Procurement method	<ul style="list-style-type: none"> <li>Being familiar with the public procurement plan</li> </ul>	Training for procurement entities and other staff. This because all MMDA staff are involved in procurement activities	The Public Procurement Authority (PPA) including this in their annual training budget
	Knowledge of procurement procedures	Procurement entities having more than enough knowledge about procurement procedures and the consequences of not abysmal knowledge Writing quarterly reports assessment PPA – reports count	The MMDA procurement counsellor buying on behalf of the government and representing PPA. To PPA regional reps to incorporate in annual report from PPA to government
Delays	Reasons for Delays in public procurement	MMDAs documenting possible delays in public procurement	MMDA procurement counsellor
		Coming up with local solutions to delays – certain causes of delay may have local reasons	PPA developing mitigating plans and incorporating identified possible delays in Procurement law. PPA simplifying this and distribution of brochures on fighting delays
Cost	Reason for Cost build-up and identification in procurement	Procurement recognising that government's procurement plan has to be followed	Procurement Counsellor or Entity
		Procurement entities buying according to procurement plan only	Procurement counsellor ensuring adherence to plan for buying for government
		Justifying delays and avoiding excuses for disobeying procurement plans.	PPA authorised to sanction defaulting officers

### 3.0 Research Method

The research design was the framework or plan that the researcher used to cover the detailed outline of how the research investigation took place. It provided the overall structure for the procedures that the researcher followed, how the data was collected, what instruments was employed, how the instruments were used and the intended means for analysing the data that was collected.

Researchers prefer using methods that provide high accuracy, generalisability and explanatory power, with low cost (economical), rapid speed and maximum management demands and administrative convenience, Warwick and Lininger, (1975) for the collection of data for this study. Besides, the researchers wanted methods including census data was the appropriate method used for very small samples and interview surveys and which had the ability to provide very rich as well as meaningful information for answering questions concerning the current status of the subject of the study, and also convenient.

The population for this study comprised officers and heads of department who were involved in public procurement activities within the various Assemblies with various levels of higher qualifications. The main reason for using this category of people was that they have rich experience and backgrounds for the area of study. Besides, their activities directly or indirectly had bearing on the performance of the procurement within the MMDAs.

The Sample for this study referred to all the officers who were involved in procurement practices at the MMDAs. Their views were collected for the evaluation of the study. The sample size was the same as the population due to the smaller number of officers involved and having similar characteristics.

This researchers focused on the use of non-probability sampling because it provided a wide range of alternative techniques to select samples based on my subjective judgement.

The research being qualitative, the research instruments used made use both the primary and secondary data for the gathering of relevant information and data. Mostly journals, articles, reports, and the procurement law from on the subject was used to obtain additional information in order to answer the questions set in the statement of problem. The data analysis for the study consisted of focusing the analysis, categorizing data, identifying patterns and connections within and between categories and interpreting and combining evidence, to draw empirically based conclusions. The data was presented in tabular, and narrative forms. In analysing the data, descriptive statistical tools such as tables showing responses and percentages were basically used.

### 4.0 Data Analysis and Discussion

#### 4.1 Introduction

Issues to be discussed will comprise the General information of the respondent, Procurement procedure including planning, and execution and monitoring; Principles affecting procurement and procurement challenges affecting various Assemblies.

Using a closed and opened-ended interview questions, the opinions of the respondents were collected and was analyzed with the aid of Microsoft Excel spreadsheet and tables.

**Table 4.1 Advertisement of Contract**

Responses	Frequency	Valid Percentages	Cumulative Percentage
Yes	54	98.2	
No	1	1.8	100
Total	55	100.0	

*Source: responses from field survey, 2016*

The question sought to determine whether the MMDAs advertise contracts as prescribed by the Public Procurement Act 2003 (Act 663).

The Procurement Act mandates all public institutions to advertise contracts to be awarded except for national security and urgency reasons.

One respondent of the successful respondents representing 9.09% said No and 54 respondents (98.2%) said contract to be awarded are advertised.

It is clear to note on table 4.1 that it is the practice of the assemblies to publicly advertise all contracts as prescribed by the procurement act 2003 (act 663). Nevertheless, the 1.8% who represents a very low minority cannot be discounted as this figure may raise an alarm; making the 98.2% figure questionable. The question is that “the one person who answered “no” a new staff such that he/she could not know how the assemblies’ contracts are awarded? The answer may be subsequently provided in the work

**Table 4.2 Medium for Advertisement**

Responses	Frequency	Valid Percentages	Cumulative Percentage
National News Paper	53	96.4	
Internet	1	1.8	98.2
Local Radio Journals	1	1.8	100
Total	55	100.0	

Source: responses from field survey 2016

This section sought to answer the question of ascertaining the medium through which the contracts to be awarded were advertised.

According to Section 31 (Public Procurement Act 2003, Act 663)

1) A procurement entity shall promptly publish notice of procurement contract awards.

Advertisements for NCT shall be published:

- a. in the Public Procurement Bulletin and the PPB website;(www.ppbghana.org) and
- b. in at least two local daily newspaper of general circulation in Ghana

Table 4.2 therefore shows that out of the total respondents, fifty three (53) respondents representing 96.4% of the successful respondent said Yes meaning contracts are advertise through national newspaper, one (1) each representing 1.8% each stated that contracts are advertised through the internet and local radios respectively. This means that the bulk of all procurement advertisements by the MMDAs are done through the national newspapers such as the Daily Graphic.

**Table 4.3 Procurement Methods**

Responses	Frequency	Valid Percentages	Cumulative Percentage
competitive tendering	29	52.72	
single sourcing	2	3.64	56.36
quotations	23	41.82	98.18
no answer others	1	1.82	100
TOTAL	55	100	

Source: responses from field survey 2016

This question sought to find out the various procedures and methods that were used by the assemblies for its tendering processes. Various responses were obtained which comprised Single Sourcing (SS), Competitive Tendering and Request for Quotation (RFQ).

The total tally of the various responses obtained was twelve (55). Competitive Tendering had the highest frequency of twenty nine (29) of the answers obtained representing 52.7%. Request for Quotation had the second highest frequency of twenty three (23) representing 41.82% and Single Sourcing two of the answers obtained representing 3.64%.

From the analysis, it was discovered that Competitive Tendering was the most dominant procurement method used by the Assemblies. Section 35 of the Act states that ‘‘A procurement entity shall procure goods, services or works by competitive tendering except as provided in this Part.

- 2) A procurement entity shall use the quality and cost-based method of selection in Part VI when selecting consultants unless the procurement entity determines that
  - a) It is feasible to formulate detailed specifications and tendering proceedings or other methods of procurement which are more appropriate taking into account the nature of the services to be procured; or
  - b) It is more appropriate to use a method of selection referred to in Part VI if the conditions for the use of that method are satisfied.
- 3) If the procurement entity uses the method of procurement other than competitive tendering, it shall include in the record required a statement of the grounds and circumstances on which it relied to justify the use of that method’.

The operation of the entity was dominated by the use of Competitive Tendering. This meant that the entity was using the default method of tendering and other methods when there is an urgent need of certain items which could not go through competitive processes. Competitive methods improve the level of competition among suppliers.

**Table 4.4 Opening of Tender**

Responses	Frequency	Valid Percentage	Cumulative Percentage
Yes	54	98.2	
No	1	1.8	100
No Answer			
Total	55	100.0	

Source: responses from field survey 2016

The procurement law again mandates that tender opening shall commence immediately after the close of the tenders (as stated in the tender document)

A Tender Opening Panel shall comprise at least 3 persons, including a member of the Entity Tender Committee. They shall ensure that minutes of the tender opening proceedings are duly written.

From the data above, fifty four (54) respondents representing 98.2% said that tenders are open publicly according to the prescribed procedures in the Procurement Act, and one respondent, representing 18.1% said tenders are not open according to the prescribed procedures in the Procurement Act.

For purposes of transparency it is not permitted that a tender opening to be halted or postponed once the process begins.

**Table 4.5 Period for Publication**

Responses	Frequency	Percentage	Cumulative Percentage
Quarterly	17	30.9	30.9
Every Six Month	0	0.0	30.9
Yearly	2	3.6	34.5
Every Two Years	0	0.0	34.5
Per Procurement Act	30	54.5	89.1
No Answer	6	10.9	100.0
Total	55	55.0	

Source: Responses from Field Survey 2016

The Researcher In This Question Wanted To Find Out How Often The Outfit Makes Public Procurement Information Public.

Out Of The Fifty Five Successful Respondents In Analyses Seventeen Responses, Representing 30.9% Said Their Outfits Make Publishes Information On Public Procurement Information Every Quarter, Two Respondents Representing 3.6% Said The Information's Are Published Yearly, Thirty Representing 54.5% Stated That They Only Publish According To The Directives Of The Procurement Law Whilst Six, Representing 10.9% Did Not Have Any Answer To This Question At All. From Table 4.5, Even Though 54.5% Said They Procure By According To The Directives Of The Procurement Law They Could Not Tell What The Law Said.

**Table: 4.6 Sources Of Information for Procurement Plan**

Responses	Uncertain	Least Dominant	Less Dominant	Dominant	More Dominant	Most Dominant
Stores Record	3	2	11	3	23	13
Previous Year's Record	2	1	5	14	24	9
Request From Department	2		1	8	20	24
Forecast Of Demand	2	8	9	10	24	2
Total	9	11	26	35	91	48

Source: responses from field survey 2016

This question sought to ascertain the various source of information used by MMDAS for the preparation of their procurement plan.

The head of procurement entity has responsibility for coordinating the preparation of the budget for the procurement entity, including procurement plans based on previous consumption and estimated requirements for stores replenishment, and the submissions of departments, units and projects.

The work of compilation, costing and prioritisation of expenditure for the Procurement Plan will be undertaken with the assistance of the Procurement Unit (Manuals - Public Procurement Act, 2003 (Act 663), Chapter 3.2)

According to the analyses in table 4.6, request from user department had the highest frequency with twenty four (24) most dominant and twenty (20) more dominant, followed by Stores records, Previous year's plan and Forecast of demand with frequency of thirteen (13) most dominant and twenty three (23) more dominant; nine (9) most dominant and three (twenty four) more dominant and two (2) most dominant and twenty four (24) more dominant respectively.



**Table 4.7 Extent To Which Procurement Plan Capture Requirement**

Responses	Frequency	Valid Percentage	Cumulative Percentage
80% TO 100%	20	36	36
50% TO 80%	32	58	94
Below 50%	3	5	100
Total	55	100	

Source: Responses from Field Survey 2016

The study sought to ascertain how much the procurement plan captures the requirement of the MMDAs. Table 4.7 shows that out of the total, thirty two (32) respondents representing 58% said the procurement plan capture 50% to 80% of the requirement of the institution and twenty (20) respondents representing 36% of the successful respondents said the procurement plan capture 80% to 100% of the requirement, whilst three (3) representing 5% of the respondents said the capturing of the requirement procurement plan is below 50%.

**Table: 4.8 Delay by the Procurement Law**

Responses	Frequency	Percentage	Cumulative Percentage
Strongly Agree	7	12.7	12.72
Agree	35	63.6	76.4
Disagree	8	14.5	90.9
Strongly Disagree	3	5.5	96.4
Uncertain	2	3.6	100.0
Total	55	100.0	

Source: responses from field survey 2016

The researcher sought to ascertain respondents view on the perception that, the Procurement Act causes delays in awarding of contracts. Hence, the inability of the MMDAs to award and execute contracts on time.

Table 4.8 indicates that various respondents were fifty (55) and out of this number seven (7) said they strongly agree that the Procurement Act causes delays in awarding contracts, thirty five (35) of the respondents also said they agree that the procurement law causes delays in awarding of contracts and eight (8) respondents said they do not agree that the Procurement Act causes delays in awarding of contracts, three (3) of them strongly disagreed, whilst two were uncertain about their position in this matter.

**Table: 4.9 Procuring Outside the Procurement Plan**

Responses	Frequency	Percentage	Cumulative Percentage
Very Often	3	5.5	5.5
Often	18	32.7	38.2
Occasional	24	43.6	81.9
Not At All	10	18.2	100.0
Total	55	100	

Source: responses from field survey 2016

This question sought to find out how often MMDAs procure outside their procurement plan indicating the disregard for the directives of the procurement law of the country.

From the analyses in table 4.9, twenty four (24), representing 43.6% said the Assemblies occasionally procure outside their procurement plan. Eighteen (18) respondents, representing 32.7% ticked "often" indicating that the MMDAs do procure from outside their procurement plan. Three (3) respondents, representing 5.54% also indicated that procurement is very often done outside the plan, with a whopping ten (10) representing 18.2% indicating no idea at all. The total responses for very often and often of twenty one (21), representing a total percentage of 48.2% as against the responses for occasional is prove enough that the assemblies very often procure without reference to the procurement plan.

#### 4.10 Factors Accounting for Delay in Procurement

Responses	Lowest	Low	High	Higher	Highest	Total
Too Many Levels Of Approval		4	1	5		10
Delays In Release Of Funds		1	1	15	11	28
Approval For Uncaptured Requirements Outside Plan		3	11	15	2	31
Poor Response To Invitation For Tender	4	14	12	2		31
Lengthy Specified Procedures	7	11	10	1	2	32
Total	11	33	35	38	15	

Source: Responses from Field Survey 2016

From the analyses in table 4.10, it was deduced that delays in release of funds is the first factor which cause delay in procurement with combined highest frequency of twenty six (26) between higher and highest, followed by approval for uncaptured requirement outside the procurement plan having a combined frequency of seventeen (17) followed by poor response to tender with a combined frequency of fourteen (14) and eleven for lengthy specified procedures. Delays in release of funds with most dominant frequency of six.

It was therefore ascertained that lengthy specified procedures for procurement was the least factor to cause delays in procurement. With no frequency for most dominant but one for more dominant. The conclusion here is that even though it is agreed that the procurement processes have too many levels of approval which causes delays, the most impacting delaying factor is the delay in the release of funds by the finance department or the ministries in charge of finances for procurement activities at the MMDAs that is contributing to any procurement delays which implication at the local level governance.

**Table 4.14 Tenderers' Inability to Deliver**

Response	Lowest	Fairly Low	High	Fairly Higher	Highest
Mismatch Between Bids and Requirements	6	8	9	4	2
Mismatch Between Bid and Capability of Tenderer	5	7	5	9	2
Poor Monitoring	5	4	7	10	3
Payment Delays		4	5	9	13
Total	16	23	26	32	20

Source: responses from field survey 2016

The researcher sought to find out the factors that accounts for supplier's inability to deliver as expected.

From the analyses in table 4.11, it was determined that parties to whom contract awarded were are unable to deliver because of payment delays as this scored a total of twenty seven (27) between high and highest. This is followed closely by poor monitoring which scored 20 marks between high and highest. This is because suppliers need money or funds to execute the contract they have been awarded, so if funds are forthcoming this will delays the execution of the project. Mismatch between bid and capability of tenderer comes next with a total score of sixteen (16), whilst mismatch between bids and requirements comes finally with a score of fifteen between high and highest. Therefore it is concluded that the MMDAs are able to avoid delays when payments for works, goods, and services from contractors, suppliers and service providers are done on time. From the table, it can be seen that many factors accounts for suppliers inability to deliver. This goes to buttress the figures for the above table. So the questions one will ask is why then are they not sometimes unable to deliver.

**Table 4.12 Government Expenditure Strengthened by the Act**

Response	Frequency	Percentage	Cumulative percentage
Strongly Agree	5	9.1	9.1
Agree	32	58.2	67.3
Disagree	16	29.1	96.4
Strongly Disagree	2	3.6	100.0
Uncertain			0
Total	55	100	

Source: responses from field survey 2016

The researcher sought to ascertain if government expenditures are strengthened by the Procurement Act.

The overall objective of the public procurement system is to provide value for money to the Government by ensuring that public funds are spent in a transparent, efficient and fair manner (Manuals - Public Procurement Act, 2003 (Act 663)).

Table 4.12 shows that from a total successful respondents of fifty five (55), thirty two (32) respondents representing 58.2% said they agree that the Procurement Act has strengthened Government expenditure with five (5) saying they strongly agree and sixteen (16) and two (2) respondents representing 29.1% and 3.6% respectively disagreeing and strongly disagreeing respectively that the procurement law act 2003 (act 663) has strengthened governments expenditure by way of reducing corruption in government procurements functions and prudent disbursement of funds for procurement activities at the MMDAs through the streamlining of procurement expenditure through the directions provided in the procurement law.

**Table 4.13 Cost Reduction by Procurement Act**

Response	Frequency	Percentage	Cumulative percentage
Yes	41	74.5	74.6
No	14	25.5	100.0
Total	55	100.0	

*Source: responses from field survey 2016*

The researcher in this question sought to find out if the Procurement Act has been able to reduce cost of doing business in their outfit. The core objective of the Procurement Act is to reduce cost of doing business.

From the analyses in table 4.13, forty one (41) respondents of the successful respondents said the Procurement Act reduces cost in doing business in their outfit and fourteen (14) respondents said the Procurement Act does not reduce cost in doing business in their outfit. It can be concluded by the above responses that the procurement law actually contributes in reducing the cost of procurement at the MMDAs.

**Table 4.14 Cost Reduction Rate**

Response	Frequency	Percentage	Cumulative percentage
1% to 10%	9	16.4	16.4
11% to 20%	17	30.9	47.3
21% to 30%	19	34.5	81.8
31% plus	6	10.9	92.7
Uncertain	4	7.3	100.0
Total	55	100	

*Source: responses from field survey 2016*

The study sought to ascertain the cost reduction rate of doing business in the respondents' outfits.

This question is to ascertain the cost reduction rate of the Procurement Act at the MMDAs

Table 4.14 indicates that out of the total respondents who said the Procurement Act reduce the cost of doing business in their outfit, nineteen (19) respondents representing 34% said the Act reduces their cost by 21%-30%, seventeen respondents representing 30.9% said it reduce cost from 11%-20%, six (6), representing 10.9% said the law reduces cost by 31% and nine (9) representing 16.4% responses said the law reduces cost of procurement by 1% to 10%. Only four from the total respondent stated that they were uncertain about whether the procurement law reduces cost or not. It could be a valid deduction that since over 80% of the total respondents said that procurement cost is reduced, the existence of the procurement law is actually reducing government expenditure no matter how one considers it.

From the analyses above, it was deduced that the Procurement Act reduce the cost of doing business at the MMDAs.

From 11% to 31% and above constitute to 90% of the total respondents. This implies the Act impact positive to cost reduction at MMDAs

**Table 4.15 Method for Ensuring Cost Effectiveness**

Response	Lowest	Fairly Low	High	Fairly Higher	Highest
requirement consolidation	3	3	15	5	2
division of contracts	3	2	3	13	5
competitive bidding	1	1	3	14	13
anticorruption regulations	3	4	2	11	7
Total	10	10	23	43	27

*Source: Responses from Field Survey 2016*

This question sought to determine the method often used by the institutions to ascertain or ensure cost effectiveness in the procurement process. The methods are Consolidation of Requirement, Division of Contract into lot (for Competition), Use of Competitive bidding for most requirement and Strong enforcement of Anti-Corruption regulation.

From the analyses in table 4.15 one can deduce that competitive bidding is the method often used with a highest frequency of thirty between high and highest, requirement consolidation scoring twenty two (22) followed by division of contract into lot (for competition) with a total score of twenty one (21) between high and highest and anti-corruption regulations scoring nineteen between high and highest. Anti-corruption regulations

have been proved here that it cannot fight corruption but perhaps augmented by competitive bidding activities as indicated here from the responses from the MMDAs. This simply means that even the MMDAs believe in the strengthening of competitive bidding to ensure not only fairness in procurement activities but to serve as anti-corruption panacea in procurement and to ensure cost effectiveness.

**Table 4.16 Procurement Act Contributing to Saving**

Response	Frequency	Percentage	Cumulative percentage
Strongly Agree	7	12.7	12.7
Agree	43	78.2	90.9
Disagree	3	5.5	96.3
Strongly Agree		0.0	96.3
Uncertain	2	3.6	100.0
Total	55	100.0	

*Source: responses from field survey 2016*

Cost saving is one of the main reasons for the introduction of the Procurement Act.

The study sought to find out if the Procurement Act really contributes to savings in the respondent entity.

Table 4.16 shows that of the successful respondents, forty three respondents representing 78.2% said they agree that the Procurement Act has contributed to savings in their company's expenditure with seven, representing 12.7% saying they strongly agree and three, representing 5.5% saying they disagree. However, two, respondents representing 3.6% of the total successful respondents were uncertain to the fact that the Procurement Act does not contribute nor contributes to saving in their company's expenditure. The analysis above means that the procurement law does contribute to saving in procurement and this buttresses the preceding analysis above.

**Table: 4.17 Procurement Act Ensures Value for Money**

Response	Frequency	Percentage	Cumulative percentage
Strongly Agree	24	43.6	43.6
Agree	31	56.4	100.0
Disagree			
Strongly Agree			
Uncertain			
Total	55	100.0	

*Source: responses from field survey 2016*

The researcher in this question wanted to find out how the procurement entity ensured transparency, competitiveness and fairness in order to achieve VFM.

Varying responses were obtained from the respondents. From table 4.17 above, out of the total of the total responses from the respondents, twenty four (24) respondents representing 43.6% said they strongly agree that the Procurement Act ensures value for money (VFM) and the remaining thirty one (31) respondents, representing 56.4% also said they agree that the Procurement Act ensures value for money. From this analyses, it is ascertain that all the respondents agreed to the fact that the procurement act ensures value for money for Government expenditure.

## 5.0 Summary, Conclusions and Recommendations

### 5.1 Introduction

This chapter outlines the summary of the study. The findings are presented in direct response to their specific objectives. Some recommendations have been outlined in this chapter to help improve the performance of the procurement function at the various MMDAs. To achieve the goal of the research it is reiterated here that the questions for the various respondents were grouped under transparency, causes of delays in procurement and cost control at the MMDAs.

### 5.1 Summary of Findings

The research sought to access the challenges in procurement performance at the decentralized departments of Governance (MMDAs) by specifically looking at the extent to which the MMDAs followed the requirement of (PPA 2003, 663) in the planning, execution and monitoring of the procurement operations. The study also sought to analyze the challenges that the MMDAs encountered in their procurement operations which have direct impact on the effectiveness and efficiency of the operations of other related departments of the MMDAs. It must be noted there that the parliament of Ghana recently admitted that over 80% of all governments expenditures are used for government procurement activities with only 20% being spent on emoluments and wages for government workers. This makes this exercise a very important one since the MMDAs are responsible for all procurements at the local levels of governance in Ghana. After a series of reviews and analysis of the raw data collected, the following findings were outlined.

### *5.1.1 Transparency.*

With regard to Transparency the study revealed the following:

1. Competitive Tendering and Request for Quotation were the mostly used methods of procurement in operations at MMDAs
2. All the respondents said appropriate procurement methods are used for every purchase.
3. MMDAs are aware that information about award of public contracts must be advertised and 80% of the respondents said the information are advertise through National newspapers as prescribe by the Act and 20% said through Local radio.
4. With regard to disclosure of information about public procurement, most of the respondents said information are disclosed per the directives from the procurement Act for the sake of fairness and competitiveness.

### *5.1.2 Delays in Public Procurement*

1. Majority of the respondents surveyed indicated that the procurement law contributes to the delay in procurement activities at the MMDAs.
2. Concerning the preparation of the procurement plan, all the respondents affirmed to the preparation of the procurement for guidance in procurement activities, saying it takes the assemblies one to two weeks, majority, to prepare the plan.
3. On the issue of source of information for procurement plan, majority of the respondents said request from user departments is the main source of information for the preparation of procurement plans follow by Stores records, previous year's plan and Forecast of demand respectively.
4. Majority of the respondents also stated that the procurement plan capture 50% to 80% of the requirement for the year and four
5. On the issue of the procurement not always capturing 100% of the requirement, seven respondents said MMDAs occasionally procured outside the procurement plan, three and one respondents said often and very often respectively.
6. Concerning factors accounting for the delays in procurement, delays in the release of funds and too many uncaptured requirements in the procurement plan which means contractors and suppliers having to delay supplying or commencement or execution of contracts and procurement activities undergoing too many scrutiny are the most dominant factors which delay procurement activities at the MMDAs.
7. On issue of tenderers' inability to deliver, most respondents said contractors receive their payments and after submission of payment certificates within one to a maximum of six (6) months after execution of contract.

### *5.1.3 Costs Control*

With regard to Cost Control the study revealed the following:

1. On the issue of the Procurement Act strengthened the control of government expenditure, most respondents said the Act strengthens government expenditure even though a few disagreed with this position.
2. Majority of the respondents said the Procurement Act reduce cost of doing business at the MMDAs.
3. Again, majority said the Procurement Act contribute to savings at the MMDAs.
4. On the issue of value for money, most of the respondents affirmed that that the procurement law to a larger extent ensures value for money.

## **5.2 Conclusions**

From the above analysis and discussions, it can be concluded that the procurement entity of the MMDAs adopted National Competitive Tendering and Request for Quotation in most of their Tendering procedures. This shows that they conformed to the standards of procurement and also occasionally adopted other methods such as Single Sourcing. Single sourcing may have been employed occasionally as the numbers indicate perhaps on for urgent situations even and in occasions when negotiated procedures without prior publications of a contract notice dis occur as a result of the urgent nature of the demand for the items and the urgency required to procure the item. Though this form of procurement is being discouraged in government procurement and for that matter in governance in Ghana.

The procurement entity even though applied the Section (21) of the procurement Act, which stated that all the procurement entities shall prepare procurement plan to support their proposed programmes but some respondents said their outfit do not and this is a direct contravention to the procurement law of the state.

Factors such as Request from User Department, Store Records, Previous Year's Plan and Forecast of Demand are source of information for the procurement plan. However the most prevailing factor was request from user procurement department.

The Board and management of MMDAs ensured accountability in the procurement operations of the entity.

The most dominant factors accounting for delays in procurement are too many uncaptured requirements in

the procurement plan which are to be purchased and delays in the release of funds.

The Act strengthened government expenditure by reducing the cost of doing business in the Assemblies.

The MMDAs use Strong Enforcement of Anti-Corruption Regulation and Division of Contract into Lots (For Competition) methods to ensure cost reduction in procurement operations.

Finally the procurement entities at the MMDAs face a number of challenges such as difficulty in obtaining funds and other influences such as unplanned and uncaptured requirements which may have to be covered by the procurement budgets and purchased. Hence, handicapping their procurement operations of the MMDAs. The conclusions elaborated affirm the position that the Procurement Act ensures value for money in procurement operations of the entity at the MMDAs and must be strengthened to further reduce government expenditure, reduce corruption and to determine how to go about with the procurement for government.

### 5.3 Recommendations

In the light of the discussions, findings and the conclusions, the following recommendations were hereby outlined;

- There must be a sensitisation programme on the need for the preparation of procurement plan by the PPA as stated in the Public Procurement Board (PPB) manual. This definitely will put more burden on the government's budget yet the long term gain may be far more reaching than the immediate financial burden. The sensitisation programmes will definitely ensure that the plan is always adhered and the effect will be that government procurement agenda will not be stuck and not derail it.
- The procurement entity should be given the free hand to operate independently and the various roles and responsibilities clearly outlined to avoid conflict of interest. All unplanned requirements must not be permitted to be purchased except urgent ones. This will ensure discipline at the MMDAs as procurement entities.
- It must be compulsory that all procurement entities of the MMDAs should adopt ICT in their procurement operations by providing specialised procurement software in order to provide excellent services to their clients in an effective and transparent manner. By this auditors are able to trace transactions quickly for the necessary comments and recommend. It must also be stated here that procurement softwares must be updated quickly in order to be attuned with the procurement practices worldwide.
- The procurement entities must develop an annual training programme to build capacity of its staff and other members on the etc. Also the entities ought to be encouraged and supported with training and professional development in procurement of supply chain management to improve skill in the new procurement dimensions. This training must not be limited only to the procurement entities but cover the PPA staff who are the regulatory bodies as well as all staff of the MMDs because in one way or the other they are involved with procurement.
- The procurement entities must reduce cost overruns by going strictly according to specifications and drawings, avoid delay in evaluation, review and approvals by consultants.
- To further ensure financial discipline, the procurement law ought to also be strengthened to include punishments for flouting procurement rules. It is only good that government procurement shall not be left in the hands of anybody at all but in the hand of highly qualified procurement professionals one of whom will be empowered to be the procurement councillor for the government at the MMDAs. His work will be to ensure that all procurement activities are done according to the procurement plan against the procurement budgets and reported accordingly. By this all misappropriations shall be pointed to him making it easier to control cost of procurement at the MMDAs.
- The procurement act (act 633) is silent on deliberate delays for and behalf of the government. Punitive sanctions must be prescribed by the procurement law in order to get all government project and service need procurement on time.

### 5.4 LIMITATION OF THE STUDY

The research was limited to selected executives and staff of the MMDAs because of the existing small number of these personnel. This obviously reduced the scope of coverage which was the initial plan of coverage. The research also was faced with serious time constraints because of the sparsely situated offices of the MMDAs across Ghana bearing in mind the nature of roads leading to the offices. Time for the administering, answering of questionnaires became difficult because of the initial reluctance on the part of some official to help with the answering of the questionnaire. This meant researchers had to make many trips just to collect the answered questionnaire. One major setback was the fact that even though procurement was a major activity at the MMDAs each assembly had not more than two persons directly engaged in procurement. Hence limiting the number of respondents for this work. In spite of the shortcoming the researcher managed to assess fifteen out of the twenty

two MMDAs in the Western Region.

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