

KOFORIDUA TECHNICAL UNIVERSITY



FACULTY OF BUSINESS AND MANAGEMENT STUDIES

DEPARTMENT OF PROCUREMENT AND SUPPLY SCIENCE

**THE PUBLIC PROCUREMENT ACT 633 (2003) AND AMENDMENT ACT (2016)
ACT 914. IT'S IMPACTS ON THE ACCOUNTABILITY OF PROCUREMENT
OFFICERS IN THE PUBLIC SECTOR**

BY

ARPAAH JOSEPH B103200058

AND

ATO KWAMENA DADSON B103200048

**A PROJECT WORK PRESENTED TO THE DEPARTMENT OF PURCHASING
AND SUPPLY SCIENCE**

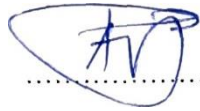
**SCHOOL OF BUSINESS AND MANAGEMENT STUDIES IN PARTIAL
FULFILLMENT OF THE REQUIREMENT FOR THE AWARD OF A BACHELOR
OF TECHNOLOGY IN PROCUREMENT AND SUPPLY SCIENCE**

JULY, 2023

STUDENT'S DECLARATION

I declare that this research is the result of our original research and that no part of it has been presented for another certificate in this institution or elsewhere.

ARPAAH JOSEPH

Handwritten signature of Arpaaah Joseph in blue ink, enclosed in a hand-drawn oval shape.


21/07/2023

B103200058

SIGNATURE

DATE

ATO KWAMENA DADSON

Handwritten signature of Ato Kwamena Dadson in blue ink, featuring a large, stylized flourish.

21/07/2023

B103200048

SIGNATURE

DATE

SUPERVISOR'S CERTIFICATION

I certify that this work was supervised in accordance with the guidelines of supervision of project work laid down by the university.

DR KENNETH ASIAMAH APPAH



21/07/2023

(SUPERVISOR)

SIGNATURE

DATE

ACKNOWLEDGMENT

Our first and foremost gratitude goes to the Almighty God, the fountain of all knowledge; indeed, the Lord has been gracious to us throughout our lives, and we are very grateful.

We are grateful to our supervisor for his priceless guidance Dr Kenneth Asiamah Appah in completing this thesis. You have not only been a lecturer and a supervisor but also a father. Your encouragement and direction throughout our BTECH program and your humble nature will forever influence our life.

Our heartfelt thanks go to all members of our department, especially Dr. Anthony Ayakwah. He is a mentor, father, and leader. He provided both spiritual and financial support throughout our academic life.

We also wish to thank Mr. Samuel Oppong Addo (Deputy regional auditor Ghana judicial service Accra), Mr. Obiri Solomon (Manager of Koforidua Medical Stores), and all the staff of Koforidua Government Hospital and St. Joseph Hospital koforidua, without whose diverse support, this thesis would not have been completed, and all those who contributed in several ways for the successful completion of this thesis.

ABSTRACT

This research acutely examines the procurement Act 663 and its impact on the accountability of officers in the public sector. Specific research objectives were set to determine the laid down procedures for the procurement Act, assess the competence of procurement staff in the procurement sector, and review the budgetary perspective of the procurement entity in Ghana. As a methodology, the study adopted a quantitative research approach while employing a case study approach. Overall, 16 questionnaires were administered, as well as face-to-face interviews were conducted. The study findings revealed that the staff lacked professional knowledge of procurement services as the financial budget allocated for staff training was vastly inadequate. The study also revealed a varied level of compliance among the procurement institute studied in respect of part II of the Act. It was also established that, whereas there was a high level of compliance in areas of well-established tender committees among significant others, mandatory prior days before the scheduled date for meetings and professional expertise in procurement practice showed relatively low compliance. Furthermore, although high education levels were indicated in the study, little was revealed about the acquisition of professional qualifications in procurement among staff in the entity. The study recommends, among others, that an operational manual for the procurement Act should be available to all procurement staff to guide and make them conversant with the procurement profession's procedures.

TABLE OF CONTENTS

STUDENTS DECLARATION	Error! Bookmark not defined.
SUPERVISOR’S CERTIFICATION	Error! Bookmark not defined.
ACKNOWLEDGMENT	iii
ABSTRACT	iv
TABLE OF CONTENTS	v
LIST OF TABLES	viii
LIST OF FIGURES	ix
CHAPTER ONE	1
INTRODUCTION	1
1.0 Background of the Study.....	1
1.1 Statement of the Problem	3
1.2 Objective of the Study.....	4
1.3 Research Questions	4
1.4 Significance of the Study	5
1.5 Scope and the limitation of the study	5
1.6 Definition of Terms.....	5
1.7 Organization of the Study	6
CHAPTER TWO	7
LITERATURE REVIEW	7
2.0 Introduction	7
2.1 Theoretical Background	8

2.2 Empirical Literature Review	11
2.3 The Idea of Procurement	12
2.4 Public Procurement Principles	13
2.5 Importance of the Public Procurement Act of 663.....	14
2.6 Public Procurement Authority.....	14
2.7 Using the Procurement Act 2003, Act 663 as a Tool.....	21
2.8 Conceptual Framework on Procurement Act 663 on the Accountability of Public Procurement	23
2.8.1 Fairness and Competition.....	24
2.8.2 Efficiency and Effectiveness	25
2.8.3 Transparent Procedure.....	25
2.8.4 Expenditure / Threshold.....	26
2.8.5 Bureaucracy.....	27
2.8.6 Accountability	28
2.9 Summary	30
CHAPTER THREE	31
METODOLOGY.....	31
3.0 Research Materials and Methods	31
3.1 Sample People	31
3.2 Sample size and sampling technique.....	32
3.3 Data Collection Instruments.....	32
3.4 Data Collection Methods.....	33
3.5 Data Analysis and Methodology	34
CHAPTER FOUR.....	35
DATA ANALYSIS AND DISCUSSION.....	35

4.0 Introduction	35
4.1.1 Number of Years Spent on the Job.....	36
4.2 Highest Academic Qualification	37
4.1.3 Procurement Act 663, As It Relates to Providing Fair Opportunity to Suppliers in the Competitive Market Environment.....	38
4.1.4 Specialization of Personnel Practicing Procurement in the Institution	38
4.1.5 Existence of Procurement Budget	39
4.1.6 Existence of Annual Procurement Plan.....	39
CHAPTER FIVE	42
SUMMARY OF FINDINGS, CONCLUSION, AND RECOMMENDATIONS	42
5.0 Summary of Findings	42
5.1 Conclusion.....	43
5.2 Recommendations	45
REFERENCES.....	47
APPENDIX.....	50

LIST OF TABLES

Table 4.1: Number of Years Spent on the Job	36
Table 4.2: Highest Academic Qualification.....	37
Table 4.3: Procurement Act 663, As It Relates to Providing Fair Opportunity to Suppliers in the Competitive Market Environment.	38
Table 4.4: Existence of Procurement Budget	39
Table 4.5: Existence of Annual Procurement Plan	40

LIST OF FIGURES

Figure 2.1: Vicious Circle of Corruption in Public Procurement. Source: Public Procurement Authority (Republic of Ghana, 2013)	16
Figure 2.2: Accountability of Public Procurement	23

CHAPTER ONE

INTRODUCTION

1.0 Background of the Study

Governments and the international development community continue to be concerned about the improvement of public procurement systems' effectiveness, efficiency, transparency, and accountability. To expand the viability with which public assets are used, it is recognized that an adequate public obtainment framework that consents to worldwide norms and capabilities as expected is required. Data from the World Bank from 2003 suggest, public procurement accounts for between 50% to 70% of the Ghanaian annual budget, while 14% of GDP, and 24% of all imports in the country.

Country Assessment Report on purchasing consequently, state procurement has a meaningful impact on people and economy. How government and other state-funded institutions secure the input, services, and resources necessary to execute projects is known as public obtainment. It contributes about 15 percent of the world GDP, significantly high in African nations, according to Saint-Ayiti (2020). After public emoluments, procurement contributes between 50 and 70 percent of the public expenditure, according to a 2003 World Bank study. Unethical behavior from public and private staff, opaque laws and regulations, impunity, political patronage, and failure to enforce existing sanctions by some public officials have significantly influenced accountability in the public sector.

Due to a lack of public accountability, procurement errors by the government have resulted in economic losses. Accountability is an essential part of any system for state procurement. In the absence of transparent systems that enable oversight institutions and citizens to engage in a

mutually responsive manner, the vast resources channeled through state procurement systems have the risk of becoming more corrupt and being misappropriated.

The Public Procurement Act 663 amended Act 914 20216 was enacted by President J. A. Kufuor's government in 2003, paving the way for a uniform state procurement system that considers the country's decentralization and policies for the growth of local industries. Jeppesen (2010) says that state and private procurement monitoring can help find discrepancies, improve the procurement system, and make it robust for better service delivery and, ultimately, better service for citizens. The Public Procurement Board was established as the primary body in charge of coordinating policy and ensuring that the Public Procurement Authority (PPA) conducts procurements efficiently and transparently. The recommendations for contract awards made by the committees are approved simultaneously by tender review boards, and procurement organizations with tender committees conduct government procurement (World Bank, 2013).

Upon all the gains Ghana receives from public procurement, there are still obstacles, such as cronyism and corruption, conflicts of interest, fraud, embezzlement, and so on. To address these issues, Ghana has over the past years implemented many procurement amendments in the public sector. These changes are put into effect through financial circulars, administrative instructions, and legislative and constitutional instruments. The Ghana Supply Commission was established as the Central Procurement Agency to take charge of public procurement. The Ghana Supply Commission Act of 1960, which was passed in the early part of 1960, gave the Commission authority over principle state procurement activities. The office was unable to impose oversight duties on its activities as a result. They were unable to play and referee simultaneously as a result; Consequently, the PNDCL 245 replaced it in 1990 (Forson, 2014).

The Contracts Act of 1960 (ACT 25) was enacted by the government in the same year. Moreover, the Preeminent Military Gathering sanctioned the Ghana Public Obtainment Organization Announcement 1976 (SMCD 55) into regulation in 1976. In 1979, the Monetary Organization Pronouncement was additionally authorized (SMCD 221). "These regulatory requirements are passed to offer rebuts framework of administrative authority to direct the process of procurement within the public sector," say Osei and Agyapong (2013), (Forson, 2014). In 2003, parliament passed the Public Procurement Act of 2003 (Act 663).

1.1 Statement of the Problem

The Ghana Integrity Initiative, the Ghana Anti-Corruption Coalition, and the Local Transparency International Chapter (TI) have urged the Government of Ghana to place a premium on checking procurement breaches in the various state institutions in Ghana because they continue to impede the country's efforts to combat corruption and have also demanded that public procurement officers be held accountable. According to MypureFmOnline.com,

Due to the requirement for qualified individuals to complete the work, such as a quantity surveyor or civic engineer, the majority of procurement, particularly works, result in cost overruns. These cost range from 40 to 60 percent, occasionally reaching 100 percent. It is attributed to inappropriate contractor selection, lack of funds, variations, political interference, inadequate scope definition, and other factors public procurement accountability is one of the essential properties that prevent corruption in a standard public procurement law (Forson, 2014). In this manner, if a public obtainment regulation is suspected to oppose debasement, it is normal to contain adequate arrangements showing and demanding public acquirement responsibility and evoking control. It is only logical to speculate that the PPA contains sufficient provisions indicating accountability given that it is assumed to be resistant to

corruption. Martini M. Transparency International: "Whether the Public Procurement Act (PPA) has sufficient properties of accountability for public procurement and how it affects the activities of public procurement officers is the question that this paper provides empirical evidence to answer."

1.2 Objective of the Study

- The primary reason for this study is to ascertain how the procurement act affects the accountability of public sector officers. The objectives are as follows:
- The procurement act's evaluation focuses on providing all government businesses with competitive bidding opportunities that are fair to suppliers.
- To earn the respect of the public and the supplier, evaluate the Act's contributions and impact on reducing and eliminating bad practices in the procurement process, and earn the supplier's respect.
- To investigate the Act's contribution to quality assurance and control.
- To evaluate the procurement act's contributions to budget control and monitoring.

1.3 Research Questions

- In the context of a competitive market, how does the procurement act provide suppliers with a fair opportunity?
- How does the procurement act help cut down on corruption in public contracting?
- What contribution does the procurement act make to quality assurance and control?
- What role does the procurement act play in monitoring and controlling?

1.4 Significance of the Study

The goal of the Public Procurement Act 663, which was passed in 2003 and amended in 2016, Act 914 was passed to standardize the public procurement procedure for the public sector.

The Act ensures that state resources are used in a judiciously, transparent, and non-bias manner in the public procurement sector. Thus the state is responsible to ensure a reasonable, economical, and efficient manner.2003, Republic of Ghana) One area that frequently sees large expenditures and is susceptible to abuse is procurement; Therefore, public procurement must be the primary focus of anti-corruption efforts (Ware et al., 207:38).

As a result, the study is significant and timely in the fight against corruption related to procurement. Additionally, the study will aid in the development of procurement policies that foster accountability and transparency, two essential components of any fight against corruption. The research will also add to our understanding of Ghana's public procurement compliance and anti-corruption policies.

1.5 Scope and the limitation of the study

The study does not cover all aspects of the public procurement act's impact; Instead, it is restricted to the specific foundation for effective public sector control is the fairness, integrity, and accountability of procurement officers.

1.6 Definition of Terms

However, for ease of comprehension, the following definitions are provided for the terms utilized in the researcher's project:

Progress on the Purchase: entails starting the procurement process from the moment the contract is awarded.

Purchasing entity: This includes any public entity participating in the procurement, including corporations, parastatals, extra-ministerial offices, and government agencies.

The obtainment of goods, works, or services by the government through public procurement system.

Immutability to the public: The responsibilities of public businesses and organizations that are given access to public funds are to be accountable for their financial and social responsibilities.

Processing due: According to BMPIU, a mechanism for strictly adhering to the rules and procedures ought to guide the awarding of contracts in the public sector. These rules and procedures include cost accuracy, openness, and completion.

Take Action on Public Contracts: The regulation passed by the public gathering to lay out two managing experts for public acquisitions.

1.7 Organization of the Study

The work examines how the public procurement act 663 of 2003 has affected the duties of state procurement officers and how they have responded to them. Chapter two theoretical and empirical review, conceptual review, and chapter summary come after chapter one's general introduction. Chapter 3 details the method and the research materials. Chapter 4 presents the data analysis and discussion. A conclusion, a suggestion, and a summary of the findings make up Chapter 5.

CHAPTER TWO

LITERATURE REVIEW

2.0 Introduction

The process of acquiring goods, skills, and works from third parties is termed as "procurement". Azeem (2007) defines public procurement as "the means of securing items and services for the primary gains or consumption by governments, corporations, or individuals at the lowest possible total cost, in the appropriate price and quality, at the appropriate time, and in the appropriate location and quantity." This can be undertaken on behalf of governments, corporations, or individuals under contract. It also involves making the crucial "make or buy" decision and weighing various options, both of which, given the right circumstances, could result in a better decision. According to the 2007 PPA Annual Report, Public Obtainment has a direct impact on the following: The Public Procurement Act 2003 (Act 663) and its amended Act 914 are Ghana's primary public procurement laws. These laws aim to achieve decent public monetary management by encouraging value for money in public expenditures, eliminating corruption, increasing competitiveness, saving money, decreasing expenditure levels, and encouraging the private sector. It establishes the Tender Committees, Tender Review Boards, and Public Procurement Board; It includes guidelines for the procedures, methods, and disposal of stores as well as appeals from tenderers; It explains the offenses and their consequences; Additionally, it specifies thresholds for the Act's schedules; Finally, but certainly not least, it authorizes regulations that must be enforced by the Act. The Acquisition Act guarantees simplicity, accountability, productivity, and viability in full. Procurement's primary goals are to ensure that businesses have access to a consistent supply of goods and

services, to facilitate cost-efficient and prudent purchasing, and to competitively obtain the best value for their money.

Controlling inventory and enabling the specialist cooperative to provide the best assistance at the best possible cost while safeguarding the public authority's cost structure are two additional responsibilities. The procurement procedures appear to be inconsistent despite the existence of a law. The source of the honor of agreements in the Ghana Youth Work and Enterprising Advancement Organization (gyeeda)'s tasks, according to Dudu (2013), was followed by a late open clamor about defilement. Finding out how the law affects public procurement practice will be fascinating.

2.1 Theoretical Background

Ghana's Public Procurement Act 663 (2003) describes state procurement as the acquisition of works, goods, and services for the means of securing items and services for the primary use or consumption by governments, corporations, or individuals at the minimum possible total cost. Considering the appropriate price and quality at the appropriate time, and in the appropriate location and quantity throughout the contract. To put it another way, through public procurement, businesses secure items, works, and services with public expenditure. This comprehensive procedure includes rebuts procurement planning, budget issuance, preparation of bids and tender documents, assessment of bids, contract agreement, pre and post-contract management, supplier delivery measurement, and performance monitoring.

How local and state governments and all public-funded organizations secure the goods, works, and services that enable them to carry out public projects is termed public procurement. The World Bank estimates that state acquisitions contribute about 10% to 15% of GDP worldwide,

and even significantly high in African nations. Governments have looked into ways to cut public spending and make sure that tax dollars are used effectively and efficiently over the past few decades. According to Sarfo (2011), public obtainment is a method by which public organizations can acquire goods, services, and works from providers. It includes funds utilized by the public sector to assist individuals in reaching essential services. It can only be beneficial to everyone if it works. As per the European Commission (2007), the public region in the UK spends over £150 to £200 billion annually on work and items essential to convey public organizations. According to Kumar (2012), public procurement is projected to account for 70-80% of Ghana's total government expenditures.

Procurement is the process of acquiring goods and services, the procedure includes both the preparation and processing of the demand and the receipt and approval of the payment according to the European Union.

Cole (2007) also indicates procurement is the process of purchasing goods or services in the appropriate quantity and quality at the lowest possible total cost. Additionally, he stated that the term "procurement" could be used to refer to the process of acquiring goods or commodities at low prices. Frequently, procurement entails; purchase planning, the creation of standards and specifications, the investigation and selection of suppliers, the value analysis, the financing, the negotiation of prices, the making of the purchase, the administration of supply contracts, inventory control, and storage, disposals, and other functions associated with them are all included in this category.

According to Handfield (2011), the majority of studies on public procurement state that contract administration is a component of the procurement procedure. In other studies, such as Lynch (2012) and Cole (2007), contract administration begins after a contract is awarded,

which concludes the public procurement process. In contrast, the activities that take place throughout the supply chain and its procurement system would be included in the procurement cycle, as depicted in Figure A below. This is because, despite the fact that Act 663, the procurement act, did not place a significant spotlight on the supply chain's storage and distribution functions, its highlight on the disposal of stores, plants, and tools requires the inclusion of all supply chain activities. The phases of the procurement cycle are outlined in Act 663. Thus sourcing, planning, contracting, managing contracts, storing, distributing, getting rid of, and evaluating Obtainment. This doesn't simply connect with 'purchasing things' nevertheless takes into account the entire cycle from the underlying ID of the requirement for a decent or administration through choosing a provider or accomplice, getting the products or administration, dealing with an agreement, and accomplishing the advantage expected, to at long last disposing of a resource or finishing an agreement. In order to increase productivity and provide employees with the necessary skills and technical knowledge, every organization must participate in procurement. The method in which state departments or institutions acquire goods and services from the private sector is known as public procurement. It happens at both a public and territorial level.

Most of the time, there will be specific rules and policies that govern how decisions about procurement are made. The act of acquiring something is called procuring; Consequently, it is an everyday human activity. Acquirement is getting labor and products, including getting, renting, and even power or loot. According to this definition, procurement is the process or direction of putting in the necessary effort to acquire goods, services, works, and consulting. The process of acquiring something for a government department, business, or organization,

especially with effort or difficulty, is known as procurement. This cycle is the lifeline of every private and public organization (Frimpong et al., Vol.3, No.2, 2013).

2.2 Empirical Literature Review

Frimpong and others (2013) examined the effects of the Ghana Act 663 of 2003 on Ghana's economy. As per the review, utilizing the Public Obtainment Demonstration of 2003 (Act 663) enjoys many benefits, including the confirmation of excellent products, on-time conveyance, right conveyance of the right amounts, straightforwardness, diminished defilement, an incentive for cash, affirmation of the right cost and the right area for conveyance, consistency in the execution of acquirement exercises, efficient and viable utilization of state assets, harmonization of public acquisition processes in region gatherings, and more noteworthy productivity.

Ameyaw and Mensah (2013) investigated the opinions of professionals in procurement, primarily practicing quantity surveyors, regarding corruption in Ghana's procurement procedure. According to the study, during the tender evaluation phase of the procurement process corruption is more common.

Gikonyo (2014) interrogated the element that influenced the adaptation of the public procurement act in Kenya's rural communities. The study's findings indicate that regulatory authorities are in favor of reasonable procurement procedures and hold the belief that the procurement procedure ought to maintain integrity and prevent malpractice.

Other African nations:

The impact of ethics and integrity on the sound public procurement system in Nigeria is investigated by Unami and Mark (2015). According to the study, there is a positive correlation

between public procurements in Nigeria and ethics and integrity. The study also suggests that public procurement officer's ought to properly reorient themselves on the significance of maintaining consistency and transparency throughout the procurement process.

Muhammad et al., (2015) evaluated Nigeria's procurement policies for construction projects; they argued that the impact of the procurement strategy or policy used to provide the building be directly related to the success of public sector projects in Nigeria. In addition, the study revealed that Nigeria's public sector procurement has not been effective in project delivery. Additionally, they believed that alternative or hybrid procurement strategies could enhance project performance.

In the Procurement of Works in Nigeria, Oji and Gasabo (2014) investigated the evaluation of non-compliance with procurement procedures. Their research revealed statistically significant variations among the variables under consideration.

2.3 The Idea of Procurement

Purchasing goods and services is an essential part of any business. The following rules govern the procurement of goods, services, and works: quantity, quality, time, cost, origin, and location. The volume and extent of Acquisition change from one association to another; nonetheless, the fundamentals and procedures are identical. Therefore, principles and practices are applied at all levels of procurement so it is necessary to comprehend. The process by which an organization acquires the machinery, logistics, inputs, supplies, and services—needed to carry out its primary business and development program is referred to as procurement in the procurement manual. Lease, purchase, or rent and other acceptable means can accomplish this.

Manu, (2009) Procurement is an important part of every business. Quality, quantity, time, price, source, and location all influence procurement for goods, services, and works. The volume and extent of Acquisition change from one association to another; nonetheless, the fundamentals and procedures are identical. Therefore, it is necessary to comprehend how principles and practices are applied at all levels. However, the focus of this study will be procurement in the public sector. The functional process of state institutions purchasing, contracting, and negotiating directly with the source of supply to acquire or obtain material property or services is known as public procurement.

Through public procurement, an organization can also acquire goods, works, and services with state expenditure and grants. The significant role of public procurement contributes to the sound acquisition and delivery of goods, works, and services to end-user organizations, groups, and individuals. Research indicates personnel compensation accounts for over 50% of the public budget, and public procurement contributes to approximately over 20% of Ghana's total imports. (Tano and the Crown Agent for Ghana, 2009).

Public procurement contributes approximately 14 percent to both the government and the GDP of the nation; this undoubtedly explains the necessity of professional management of public procurement. (Milking Hotel, Accra, CEO of PPA)

2.4 Public Procurement Principles

According to the procurement handbook, the system's overarching objective is to ensure that public budgets are utilized in an accountable, effective, and equitable manner in order to provide the government with value for its money.

The Ghanaian government decided that it was necessary due to these particulars. It approved Act 663, the Public Obtainment Act of 2003, which outlined the procedures for acquiring inputs, services, and works for the benefit of the public in the future. (Manu 2009).

2.5 Importance of the Public Procurement Act of 663

The importance of public procurement in the nation ever since the Public Procurement Act of 663 (2003) was enacted cannot be overstated because it immensely contributes to the GDP of the nation. Precedent to the passage of the Public Procurement Act of 663 (2003), which undermined confidence in government business, the lawful foundation for public procurement in Ghana was ambiguous. (Dominic Tano, Ghana Crown Agent, 2009). In other words, prior to the Act's passage, the public procurement system was marked by insufficient procurement policy, strategy, structure, and procedure.

2.6 Public Procurement Authority

The Procurement Act 663 establishes the state procurement authority (PPA) to advocate for the nation's pursuit of excellence in procurement.

There are eight departments that make up the PPA Secretariat; these are policy and strategy, legal, public affairs, internal audit, monitoring and evaluation, management information systems, finance, and capacity development. The World Bank, other international organizations, and governments have questioned the country's public procurement system ever since it was implemented in 2004.

As a feature of its order under the Demonstration, the public obtainment Authority (PPA), Ghana's summit entity with surveillance obligation regarding state acquisition, has created guidelines and manuals that give point-by-point and bit-by-bit direction for powerful

Demonstration execution. Web-based transparent procurement planning software has also been created with the goal of standardizing entity formats in order to guarantee the swift performance and record of procurement plans. (Attah-Kofi, 2010).

According to Nanih (2012), the "impact" is the sum of all the effects or influences on state acquisition operations following the adaptation of the Public Procurement Act.

Included are both positive and negative changes, as well as their short- and long-term benefits and effects.

Public procurement contributes to more than half of the state budget and the majority of state expenditures in addition to the value of the government wage bill. The Vicious Circle of Public Procurement corruption cites bribery, cronyism, conflicts of interest, and kickbacks as examples of corruption in public procurement. As stated by a World Bank study recently, the African continent loses approximately \$148 billion, or over 20% of the continent's GDP. In most of the time, it results in poor contract execution, which has serious and crippling consequences for the public as a whole, as stated by the Ministry of Finance of the Republic of Ghana 2013.

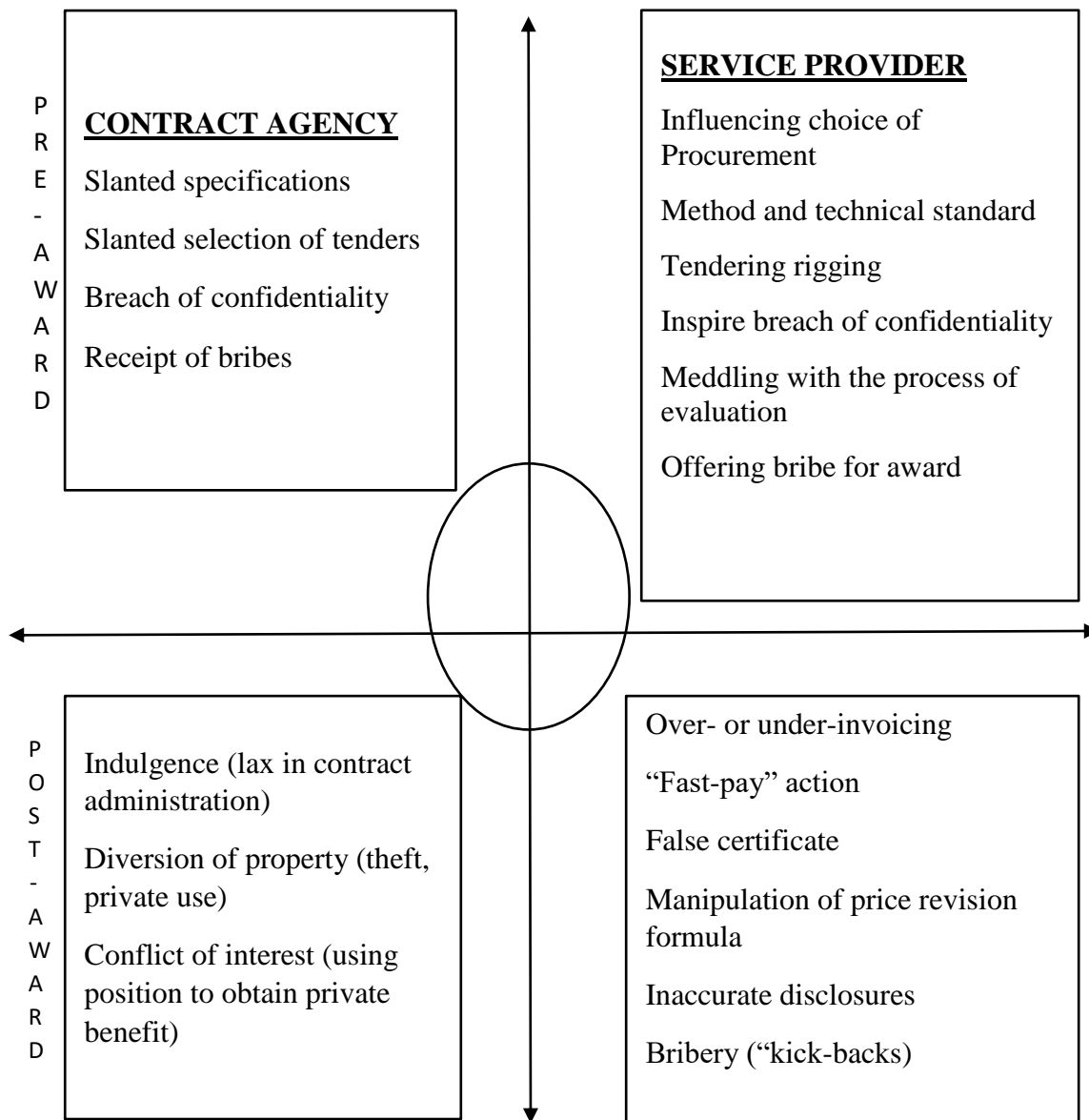


Figure 2.1: Vicious Circle of Corruption in Public Procurement. Source: Public Procurement Authority (Republic of Ghana, 2013)

Ghana's Procurement Act, 663 (2003), which guarantees transparency and accountability in the use of public funds to combat procurement corruption, is based on the UNCITRAL Model Law of Public Procurement. Act 663 has two significant provisions that have the potential to effectively combat corruption related to procurement: the creation of a regulatory body and procurement structures. purchasing regulations; techniques for Purchasing; and an administrative review (2013, Ministry of Finance of the Republic of Ghana). According to a PPA study, the Ghanaian government could save about 25% of its domestic revenue by using prudent public procurement practices to cut government spending. The majority of purchasing procedures involve bureaucracy and require each superior's signature for the intended order. Procurement is a slow, labor-intensive, and time-consuming process due to the extensive authorization procedures. This explains why the majority of government procurement departments in developing nations place a higher value on procedures than on outcomes, as stated by Lawson (2011) and Adu-Gyamfi (2005).

The process by which authorities and members whose activities decide public obtainment results are considered liable for such results is a fundamental fixing in open obtainment defilement control (Yacht et al.,2008). Stakeholders ought to be able to assess whether procurement officials are acting in accordance with the rules and whether objectives are being met through a public procurement law. According to Jeppesen (2010), a public procurement system that is based on accountability is doomed to fail because accountability encourages officials and stakeholders to act responsibly and reduces the likelihood of corruption. In public procurement, accountability basically refers to reporting and answering to a designated oversight entity (as well as the general public) regarding the outcomes of our actions and

decisions. Where responsibility exists, framework members are constrained to act dependably and live up to assumptions (Association for Financial Co-Activity and Advancement, 2008).

Practitioners of public servant procurement and others involved in the process face sanctions for any behavior that violates the legal framework and principles of public procurement.

One of the most vital mainstays of contemporary public acquisition frameworks is respectability in open obtainment (Arrowsmith et al.,2002). Keeping procurement officials accountable is a crucial part of achieving this goal. From a public or administrative law perspective, procurement officials' accountability has a significant economic impact. These repercussions for the economy fall into three main categories. On the acquiring side, an absence of accountability for the acquiring authorities might result in increased costs right away.

Objective commercial criteria, which allow contracting authorities to negotiate the most favorable terms, have been replaced by non-commercial criteria like favoritism, corruption, and nepotism. Second, potential business partners are less likely to value government business and supply high-quality goods and services if there is no accountability. As a result, less efficient suppliers are chosen over more effective ones, who are not rewarded and cannot continue to be productive and viable, distorting the market's incentives. The rest of society, which is impacted by actions taken by businesses and the government, is the third economic dimension of accountability in public procurement. As a result, it is in everyone's best interest for government operations to be carried out in a manner that guarantees the allocation of expenditures in the most cost-effective manner. This is necessary to obtain a favorable deal and to guarantee the market's long-term growth by awarding contracts to the best project workers once more. A challenge for accountability in public procurement is that elected representatives must delegate decision-making authority to procurement officials in order to

maintain professionalism. According to Tripe (2004), procurement officials possess more experience and superior knowledge of the kinds of goods, services, or works that are most suitable for the requirements of the public authority as well as the methods for obtaining them at the lowest possible cost. As a result, McCubbins et al., (1987, p. 247) have found that elected representatives are more likely to give the bureaucracy discretionary power, even if it costs money. This is due to the fact that legislators gain from delegation by relying on the bureaucracy to develop policies that they would have developed themselves if they had the necessary knowledge, time, and resources. Legislators may be able to participate in a wider range of politically relevant activities by delegating discretionary powers to the bureaucracy.

First and foremost, simplicity is an essential responsibility property in open Obtainment. Transparency is directly related to accountability. The United Nations Development Program (2010) states that increased transparency enhances the system's capacity to impose accountability. Osei-Itokawa (2012) claims that Ghana's public procurement system can be made transparent using the PP. However, accountability cannot be provided solely if other accountability-assuring requirements are complemented by transparency (Kolstad & Wiig, 2009).

Accountability is also enhanced by an effective control environment and a transparent chain of responsibility. According to the Association for Monetary Co-activity and Improvement, 2009, it is enabled by establishing power levels for enjoying endorsement and incorporating a built-in instrument to guarantee the appropriate division of capabilities.

In order to ensure that public funds are used for the intended purpose, maximize value for money in a regulatorily compliant and accountable setting, and identify any procurement system flaws, periodic audits of public procurement activities should be carried out.

The Organization for Economic Co-Operation and Development (OECD) said in 2009 that giving civil society organizations (CSOs), the media, and the general public the ability to look into public procurement can make accountability even better. Civil society can pressure public officials to use public resources responsibly by monitoring and raising public awareness of public procurement activities (Jeppesen, 2010). For accountability in public procurement, Jeppesen (2010) asserts that the media's functions as a watchdog, communication channel, and public educator are equally important. The media is in a good position to look into and find out about procurement scandals.

Corruption will be more difficult to conceal and easier to punish administratively or criminally in a system that promotes transparency, efficiency, economy, fairness, and accountability. However, there is a good chance that no public procurement system will ever completely eliminate corruption. Public Procurement Act 663 is founded on these principles.

During the procurement planning phase, budgetary and financial controls should be operationally separated, and procurement requirements should be subject to Section 21 of the Public Procurement Law. Similar to this, the procedures for the Tender Invitation and Contract Award/Management phases ought to be governed by the Procurement Act 663, Sections 22, 28, 29, 31, 32, 33, and 59, as well as all relevant sections. If corrupt practices in public procurement are not eradicated, this will minimize them. To ensure the integrity of the final stage of the procurement process, strict financial controls and audit oversight are required during the contract award and performance phase.

2.7 Using the Procurement Act 2003, Act 663 as a Tool

Corruption typically originates from a lack of accountability mechanisms and checks and balances. In Ghana, the Public Procurement Act of 2003, also known as Act 663, became law. The Public Procurement Act establishes the Public Procurement Board, establishes administrative and institutional arrangements for procurement, and provides for related purposes. It also specifies the procedures for tendering.

The Obtainment Act makes a critical commitment to the battle against defilement. "According to Section 93 of the Act, "in undertaking procurement activities, entities and participants in a procurement process shall, abide by the provisions of article 284 of the Constitution. According to the Law, institutions must undergo national and international tender procedures depending on the amount in question with respect to a specific procurement. Because contracts are not just given to specific people or organizations, these open procurement procedures help fight corruption. However, contracts are only awarded to qualified suppliers after a competitive procurement process. This ensures that the demonstration's goals of civility and simplicity are met. Again, the Procurement Act establishes Approval authorities and Tender Review Boards, which provide approval or concurrent approval in accordance with schedule 3 of the applicable threshold prior to contract award. Procurement professionals will do their best to ensure fairness in the process and ultimately resist the temptation to engage in corrupt practices when they are aware that their actions regarding the award of a contract are subject to approval by relevant authorities and tender review boards. If a supplier, contractor, or consultant tries to manipulate the procurement process to his advantage by offering anything as an inducement, procurement entities must reject a tender, proposal, offer, or quotation under Section 32 of the Act.

Section 31 of the Act states: Notice of award of contracts is required to be published by a procurement organization. Each organization is required by the Public Procurement Authority to post notices of contract awards on its website. Among other things, this belief wants to promote transparency. This is how the entire population approaches the outcome by offering methods. The Procurement Act grants the Public Procurement Authority authority to oversee public procurement and guarantee compliance with statutory requirements. The likelihood of corrupt procurement practices is reduced by education about the Act's provisions and continuous monitoring of practitioners and entities. (PPA Electronic Bulletin 2013).

2.8 Conceptual Framework on Procurement Act 663 on the Accountability of Public Procurement

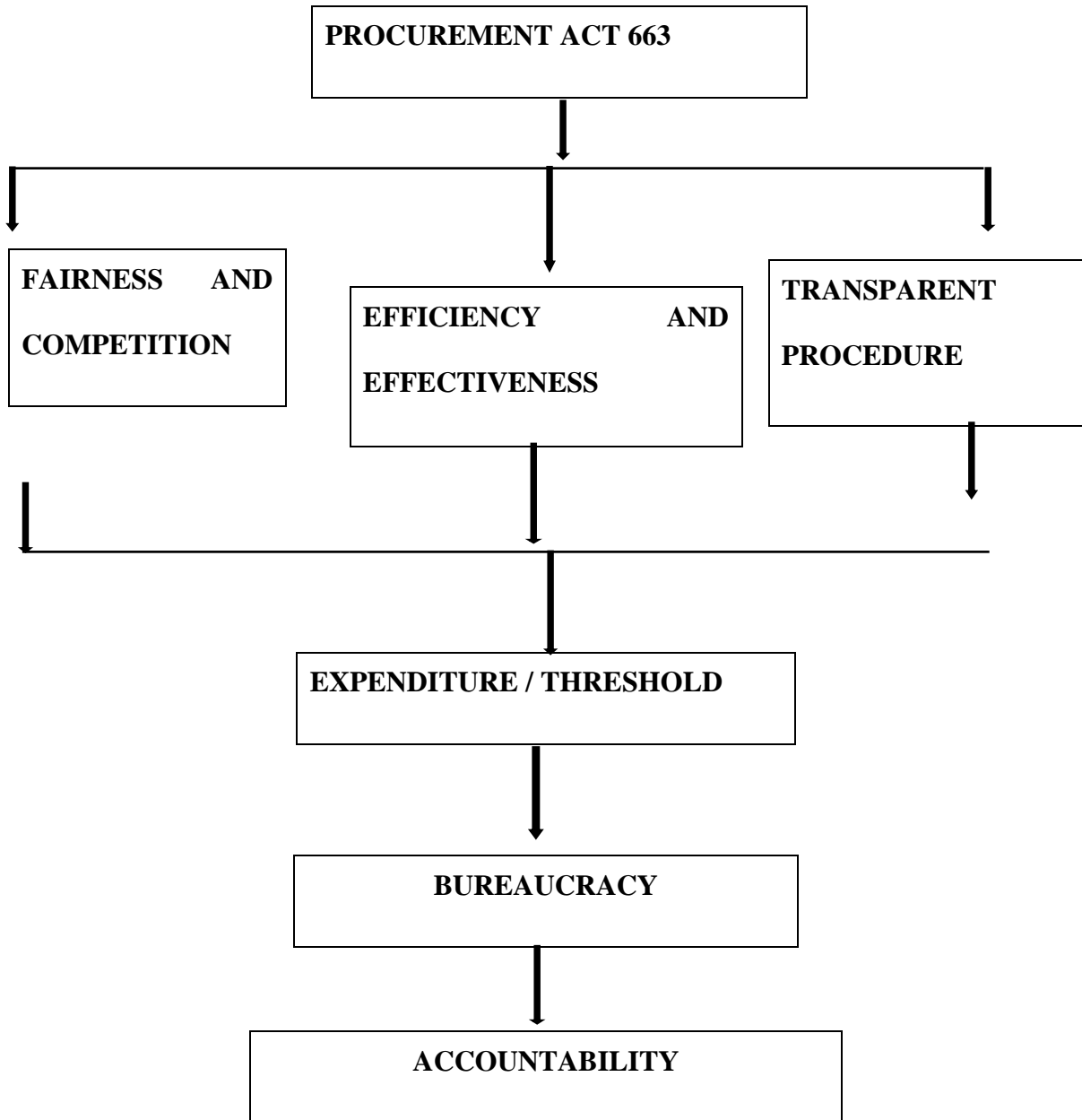


Figure 2.2: Accountability of Public Procurement

2.8.1 Fairness and Competition

- Equal and fair procurement is the process of acquiring goods, works, and services from a third party to achieve the best cost-benefit ratio to meet the needs of the institution and its stakeholders. You are required to carry out your responsibilities as a public official in a legal, responsible, and nondiscriminatory manner.
- The contracting authority is required by Article 7 of the Act on Public Procurement Law to prepare and carry out contract award procedures in accordance with the principles of proportionality and transparency to guarantee fair competition and equal treatment of contractors.
- Observing the unfair competition rules is a crucial part of public procurement from the perspective of both the contracting party and the contractor. In Part 4, the Act provides Methods for Procurement to ensure fairness and competition in public procurement. Except as stated in this section, a procurement entity may not acquire goods, services, or works. Competitive tendering is one of these methods.
- An obtainment substance is expected to involve the quality and cost-based choice strategy to some degree. Six while choosing experts, except if that's what it discovers. Taking into account the nature of the services to be procured, it is possible to develop precise specifications, conduct tender procedures, or employ alternative, more suitable methods of procurement; or o If the conditions for using a selection method mentioned in Part six are met, it is more appropriate to use that method.

- A statement of the grounds and circumstances upon which the procurement entity relied to justify the use of a procurement strategy other than competitive tendering must be included in the required record.PPA 663, 2003

2.8.2 Efficiency and Effectiveness

According to Knudsen (1999), an entity's procurement performance should shift from reactive to proactive in order to achieve predetermined performance levels. This shift should begin with an organization's procurement function's efficiency and effectiveness. Van (2006) asserts that procurement performance is the result of two factors: buying with efficiency and effectiveness. The basis for PPA's evaluation of progress toward its predetermined goals, identification of areas of strength and weakness, and selection of future initiatives to initiate improvement in procurement accountability is performance. This implies that buying execution isn't an end, yet a way to successfully and productively control and screen the buying capability (Larckenies et al., 2005).

For the purchasing function, efficiency and effectiveness represent distinct competencies and capabilities. The distinctions between effectiveness and efficiency are presented by CIPS Australia (2005). While effectiveness refers to "doing the right thing," efficiency demonstrates that the organization is "doing things right. It means that associations can be powerful and neglectful to be effective; it is difficult to find a balance between the two.

2.8.3 Transparent Procedure

Monitoring and evaluating processes and decisions, holding decision-makers accountable, and increasing competition in public procurement are all made possible by the Act's transparency provisions. From the initial decisions regarding needs assessments to the creation of

procurement plans and budget allocations, bid evaluations, contract implementation (including any contract amendments), and performance auditing, transparency must permeate all phases of the procurement cycle.

The accountability principle is established by Ghana's Public Procurement Act, 2003 (Act 663) and its amended Act 914 as the foundation for reducing the public's growing perception of corruption in public procurement. Fairness and transparency in the country's public procurement system are its primary goals. Additionally, the Act mandates a number of transparency measures to enhance public trust in public procurement. Ghana's commitment to enshrine the principles of transparency into its public procurement system is demonstrated by the strict adherence to competition (as a default) in the conduct of public procurement, the participation of representatives of tenderers during tender openings, the disclosure of evaluation criteria prior to the start of tendering processes, and the publication of tender and disposal notices and contract awards'-Bulletin 2011 from PPA.

2.8.4 Expenditure / Threshold

Because there was no threshold establishing each other's area of control in terms of procurement operations, the district and regional subsidiary organizations also struggled with the problem of the central body buying and dumping on them products they do not need right away. Due to the lack of clearly defined limits for several of its procurement activities, the Government of Ghana found it challenging to control procurement expenditure at the regional and district levels.

The threshold for procurement enables the purchasing entity to appropriately define the roles and responsibilities, approval authority, and procurement structures established by the

government to oversee public procurement. Clegg, MacBride, and Dey (2013) emphasize the necessity of establishing approval threshold limits at various establishment levels; However, they did not emphasize it from the public sector's perspective. They believe that the procurement threshold provides guidelines for determining and enforcing the procurement method required for any contract. According to their perspective, this indicates that the procurement threshold contributes to the award of a procurement contract. Furthermore, the utilization of an obtainment limit, for what it's worth in Ghana's Acquisition regulation, lays out the acquisition technique for a particular agreement. This will be determined by the various approving authorities and the contract's value.

Additionally, the procurement agreement permits the contract to be analyzed and assessed by higher-ranking and more qualified employees whenever the contract value surpasses a predetermined level. This is in agreement with Porth's (2016) book *Supply Chain Engineering: Techniques and Methods that Work*. It is also important to note that acquisition edges are occasionally used to increase or decrease the amount of money spent by an acquisition substance on the quantity of a material that an acquisition element can purchase (Christopher et al., 2011). Governments, including Ghana's, have been able to handle contracts (for commodities, works, and services) if the special contractor has the sole right to the contract or where there is no acceptable alternative.

2.8.5 Bureaucracy

It is essential to examine the concept of bureaucracy and how it contributes to the objectives of the Public Procurement Act, 2003 (ACT 663) in order to fully comprehend the effects of public procurement on the establishment of sensible accountability in the process. According to Weber (1920), bureaucracy is the growth of an organization based on a hierarchy of offices

and rules designed to ensure the organization's longevity. However, the company will experience some employee turnover.

The Public Procurement Act's successor, the PPA, is tasked with periodically assessing public entities' procurement activities to identify potential flaws that could be addressed through programs and policies. The Act's goal, according to its text, is to standardize public procurement practices across the board in order to guarantee fair, open, and nondiscriminatory public procurement practices and the prudent, economical, and effective use of public resources.

2.8.6 Accountability

The Auditor General's Department must also conduct an audit of every public procurement issued under the Public Procurement Act of 2003 (ACT 663). All parties interested in making sound economic decisions must have access to all rules and regulations governing public procurement activities in order to establish accountability.

All public officials and procurement professionals must be held accountable for all decisions pertaining to public procurement, as required by the Public Procurement Act of 2003 (ACT 663). Additionally, it stated that contractors, suppliers, and professionals in public procurement ought to have access to an environment that is both competitive and fair in order to collaborate with the state on procurement projects. The principles of fairness, transparency, and value for money must also be taken into consideration when planning procurement's most effective organization. It is forbidden to use any funds allocated for public procurement for anything other than the stated purpose.

The Public Procurement Act, 2003 (ACT 663), as revised by Act 914 (2016), or the procurement guidelines offered by Development Partners in regard to aid or grants, shall be followed for all public procurement activities. All public procurement transactions must be authorized appropriately and adequately by the appropriate authority, and appropriately prepared written documents or records should be used to back them up.

The Procurement Act's principles of fairness and competition, efficiency and effectiveness, and transparent procedure must be upheld by all involved stakeholders in order to achieve accountability. The use of state funds in accordance with the principles of transparency and accountability has come under public scrutiny in an effort to cut down on corruption and foster economic expansion and development.

In procurement, fairness, transparency, and accountability bring mistakes, wrong judgments, and harmful practices that affect a nation's management and administration to the public's attention. They make public officials more accountable to the people and make it easier for citizens to challenge unfair officials. Since they minimize costs and ensure value for money, procurement efficiency and effectiveness ensure expenditure control. Public procurement bureaucracy is again the result of an ethical approach as a procurement principle. Avoiding personal interest while advancing the public interest is the relationship between ethical practice and bureaucracy. (Sarfo & Baah-Mintah, 2012)

2.9 Summary

The Public Obtainment Act is an extremely powerful device for guaranteeing responsibility and the battle against debasement in Ghana. Practitioners and organizations require instruction on the Act's provisions and its consequences.

It will be one of the most effective tools in the fight against corruption if the Act is allowed to function without the apparent manipulations.

To accomplish the objective of smoothing out obtainment methods and augmenting an incentive for cash in the acquisition of labor and products, experts should rigorously stick to the arrangements of the Public Acquirement Act 2003 (Act 663). In order to fully comprehend their respective roles and responsibilities in the procurement law-based fight against procurement corruption, anti-corruption advocates, providers from the private sector, and procurement professionals ought to be constantly engaged. Through the "windows" of Act 663, stakeholders in public procurement will be able to make significant contributions to this crucial endeavor by comprehending the operational complexities of the procurement procedure.

CHAPTER THREE

METODOLOGY

3.0 Research Materials and Methods

A description of the research design, the study population, the sampling design, sources of data, methods for data collection, data analysis, and presentation, and the study area are included in this section (Public Procurement Act 663, Procurement and Supply Departments in Public Institutions).

3.1 Sample People

The general population for this study contains the staff working in picked Government establishments, particularly in the securing and supply division, who are clearly or by suggestion in the acquisition cycle in ensuring that plans of the obtaining Act have been adhered to. The population consists of approximately 120 senior and junior employees. The primary reason we used these government officials in the study is that they use public funds to acquire local and national works, goods, and services. Therefore, it is essential to ascertain how the state acquires works and how well they comply with the Public Procurement Act in order to guarantee that state resources are utilized to their full potential. Because it would be impossible to include all of the employees in the study's population, sampling was inevitable. By means of sampling, a portion of the population that will be the subject of the study is represented. Krishna, 1998), and the specific method of selecting a representative sample from a particular population is known as sample design. The researcher will select sample items using this method or procedure (Kothari, 2005).

3.2 Sample size and sampling technique

Due to time and cost constraints, it is nearly impossible to include every member of the population when conducting research. Following that, a delegate test is selected, from which the population can be summarized (Bryman et cost). A survey was requested from as many as eighty people in 2002. A questionnaire was given to the Director, Senior Purchasing Officer, and other senior procurement department members to fill out.

On the survey, questions were opened as well as closed. After being checked for accuracy and completeness, none of the questionnaires that were distributed were discarded. This was due to the fact that the questionnaires were explained to each respondent individually prior to their completion. Because each survey was checked for changes and completion before leaving any respondent, it could be examined. In this study, quota and purposeful sampling were combined for the sampling strategy.

3.3 Data Collection Instruments

These are the instruments used to collect data. They consolidate Review, Discernment, and examining. In essence, the researcher must guarantee the instrument's reliability and validity. The suitability of the instruments is fundamental to any investigation project's legitimacy and unwavering quality. A poll is a device for gathering information that comprises of a progression of inquiries and different prompts for respondents to reply.

When conducting scientific research, it is absolutely necessary to gather data in a methodical and precise manner. We can gather the necessary information about our study objects by collecting data. Data collection techniques can include document review, observation,

questioning, measuring, or a combination of these approaches, depending on the type of research.

3.4 Data Collection Methods

The four fundamental guidelines provided by Sapsford and Juppe (Eds.) were taken into consideration when searching for authentic and pertinent documentary materials for this study.1996) for evaluating data from documents. The legitimacy of it is first and foremost. That is, whether or not the data are accurate. Second, its reliability. Therefore, is it accurate? Thirdly, that it serves as an example. What does it mean and convey if it is representative of all documents in its class? The research materials used in the study were gathered from a wide range of primary and secondary sources. Press releases, academic works, research papers, and official documents were among the sources of the materials. Due to its accessibility, the internet was one of the primary sources used to gather information for the study. A "primary data source" is an original source from which the researcher directly collected data for a particular project or purpose. "A variety of sources, including historical and legal documents, eyewitness accounts, experiment results, statistical data, creative writing, audio and video recordings, speeches, and artifacts, can be used to gather preliminary data. In a number of public institutions, data were gathered from the director, senior purchasing officers, and other senior procurement department members via a questionnaire. Secondary data, which is information that has already been gathered by someone else for a different purpose, is one type of quantitative data. This might entail, for instance, making use of customer information that a hotel collects through its guest history system.

3.5 Data Analysis and Methodology

Data analysis is a time-consuming, creative, and fascinating process for bringing order, structure, and meaning to the mass of data that has been collected. Marshall & Rossman (1999) quantitatively described the study's numerical data. Uncovering the issue of predisposition in information examination according to (Henning et al., (2004). Because assumptions can conceal data evidence, the researcher's role in quantitative analysis primarily consists of being aware of bias and preconceived notions. The study's objective necessitated a quantitative content analysis of the collected evidence. According to the objective, the definition of content analysis is "an investigation method for making replicable and significant derivations from information to their unique circumstance. "According to Krippner (1980), content is intuitively referred to as "a method of inquiry into the symbolic meaning of message. "Using a program called Advance Microsoft Excel, the collected data were coded and analyzed. The statistical instruments for the analysis were descriptive statistics like percentages and frequencies. In order to facilitate data analysis and interpretation, the results are presented in tables.

CHAPTER FOUR

DATA ANALYSIS AND DISCUSSION

4.0 Introduction

This section presents the study's findings, as well as its analysis and interpretation in light of the study's objectives. The procurement departments of Ghana's public institutions received a total of 80 questionnaires. Eighty of them were found and accepted for data analysis. A response rate of one hundred percent was received from the useful questionnaires used in the analysis. This proposes that the reaction rate was genuinely high and that it precisely mirrors the assessments of the whole populace. The questionnaires and documents were used, and the results were recorded. The findings from the frame of reference are linked to the findings of the empirical study in order to provide a useful conclusion for this study. A portion of the discoveries are introduced in the tables underneath notwithstanding the personal information, like orientation particulars.

4.1 Result and Interpretation.

4.1.1 Number of Years Spent on the Job

Table 4.1: Number of Years Spent on the Job

Variable	Category	Frequency	Percentage%
Working experience	Less than one year	21	26.25
	1-2 years	32	40
	3-5 years	18	22.5
	5 years to 10 years	9	11.25

Source: Field Work (2022)

The respondents' work experiences at selected Ghanaian public institutions are depicted in Table 4.1 above. 21 people, or 26.25 percent of the respondents, have worked for less than a year, as shown in the table; 32 individuals, or 40% of respondents, have worked for at least one to two years; 18 people, or 22.5%, have worked for less than three to five years, and nine people, or 11.25 percent, have worked for more than five years. The overall data indicate that approximately 59 people, or 73.75 percent of respondents, have a lot of experience. As a result, any information gleaned from them is considered trustworthy.

4.2 Highest Academic Qualification

Table 4.2: Highest Academic Qualification

Variable	Category	Frequency	Percentage%
Highest Educational Qualification	Postgraduate	10	12.5
	Graduate	40	50
	HND	25	31.25
	Other	5	6.25
	Please specify	0	0
Total		80	100

Source: Field Work (2022)

Table 4.2 above shows that every one of the respondents chose were taught. Because the respondents worked in departments where a minimum educational level was required, the results were anticipated. According to Table 4.2, fifty percent of respondents held a first-degree (Graduate) from a university. Postgraduate degree holders and HND certificate holders came in second and third, respectively, at 12.5% and 31.25 percent. The proportion of other certificate holders was 6.25 percent.

All respondents were able to read, comprehend, and provide meaningful responses to the questionnaires, according to the findings. Due to the intellectual and academic nature of the Researcher's topic, the literacy factor is essential. All of the respondents regularly participate in activities related to public procurement. They are able to provide an accurate assessment of

the effects that the public entity's works have had and suggestions for increasing the structure's compliance.

4.1.3 Procurement Act 663, As It Relates to Providing Fair Opportunity to Suppliers in the Competitive Market Environment.

Table 4.3: Procurement Act 663, As It Relates to Providing Fair Opportunity to Suppliers in the Competitive Market Environment.

Question	Choice of answer	Frequency	Percentage%
Do you understand the Public Procurement Act's Procurement procedures for selecting suppliers?	YES	70	87.5
	NO	10	12.5

Source: Field Work (2022)

More than 85% of respondents said they were familiar with the Public Procurement Act's procurement guidelines. The respondents responded that they frequently employ national competitive tendering for their procurement when further questioned about how frequently they adhere to the procurement procedure.

4.1.4 Specialization of Personnel Practicing Procurement in the Institution

Despite the respondents' high levels of education, the researcher felt it was vital to determine their precise professional qualifications in order to fairly assess their ability to adhere to the Public Procurement Act. The majority of governmental entities were found to still require a functional procurement department. The Planning Officer and Department Heads were in charge of overseeing procurement operations. This meant that most of the workers involved in

procurement were not procurement specialists; instead, they bought requirements that came directly from the users without conducting in-depth research.

4.1.5 Existence of Procurement Budget

Whether the institution had a procurement budget was a question that was posed to the respondents. The researcher wanted to know if the organization had a budget for procurement when they asked this question. Table 4.1.5 displays the responses to the query.

Table 4.4: Existence of Procurement Budget

Question	Choice of answer	Frequency	Percentage%
Existence of a Procurement budget in the institution?	YES	80	100
	NO	0	0

Source: Field Work (2022)

The response in Table 4.1.5 shows a Procurement budget that guides all procurement activities in the institutions. All respondents agreed to this.

4.1.6 Existence of Annual Procurement Plan

If the institution has an annual procurement plan, the question was posed to the respondents. Most responders indicated yes in their response. This is demonstrated in Table 4.1.6 below.

Table 4.5: Existence of Annual Procurement Plan

Question	Choice of answer	Frequency	Percentage%
Existence of an Annual Procurement plan in the institution?	YES	75	81.25
	NO		18.75

Source: Field Work (2022)

The additional related questions were answered by respondents. The question "If the answer is yes, demonstrate your participation in the preparation of annual procurement budget and plans" was the follow-up to questions five and five, respectively. The specialists needed to figure out how much acquisition staff partook in making the obtainment spending plan and yearly acquirement plan (Application) to explain the reactions. The responses indicated that everyone had a great time. According to the responses, at various public institutions, only department heads and senior staff significantly participated in the preparation of the corporate plans and budget. In response to the question titled "Opinions on the institution's procurement budget and planning regarding problems, challenges, and suggestions that improve the efficiency of works," respondents were required to discuss planning and budgeting issues. Plans and the budget for the procurement were criticized by many respondents; They gave different ideas for what should be possible. These suggestions included planning and budgeting activities that could involve as many employees as possible, increasing the budget for works to meet their needs, and closely monitoring how the allocated budget was used to prevent money from being misused.

Redistribution of assets, obtainment plans, and financial plans might have been finished in a convenient execution and brought about steady redemption; Efficiency in procurement was hampered by a lack of work experience and inadequate training in emerging technologies.

In response to the question about staff knowledge of methods for acquiring goods, services, and works, respondents were asked about their overall knowledge of procurement. The purpose of this question was to obtain additional opinions regarding the general knowledge of procurement staff regarding the acquisition of goods, services, and works. The respondents' perspectives on the actual circumstances surrounding the topic are summarized below. These included the problem of staff members not knowing enough about how to buy goods or services, the insufficient budgets allocated for staff training, and the negative impact of staff training on new technology on the buying of goods and services. Inexperience hinders effective work and service acquisition. The requirement for planned classes on buying works, products, and administrations adversely influences obtainment.

On a 5-point scale ranging from 1 (strongly agree) to 5 (strongly disagree), respondents were also asked to indicate: how they perceived the difficulties the public sector faces when purchasing goods and services. On a scale of one to two (strongly agree and agree), the researchers analyzed the collected responses to determine whether respondents concur with the presence of the variable. However, respondents who received a score between 4 and 5 (disagree or strongly disagree) expressed their disapproval of the presence of the variable. Scale 3 (Not Sure) indicates that respondents gave neutral responses to the question.

CHAPTER FIVE

SUMMARY OF FINDINGS, CONCLUSION, AND RECOMMENDATIONS

5.0 Summary of Findings

The same conclusion is reached from the analyses, tests of hypotheses, and results: Ghana's public procurement system can be made more accountable thanks to the PPA 663's ample properties. It was discovered that the PPA possesses a significant number of the accountability features that are expected to be found in a typical law governing public procurement. Consequently, it is concluded that the PP can benefit Ghana's public procurement system. However, there are some provisions that, in their current form, will not enable accountability as anticipated. Additionally, there are properties that have not been explicitly planned to increase accountability.

According to this research (Thai, 2001), procurement professionals in Africa face two main challenges: both external and internal factors. He classified external factors as environmental factors, which include the market's environment, the local's, the politico's, the organizations, and other socioeconomic and environmental factors. Once more, "Political Impedance" is a critical obstruction to the fruitful execution of public obtainment rehearses in numerous countries, especially African countries, as per Skamokawa (2012) (Schaper et al., 2006) states. This is consistent with the findings of Thai & Skamokawa (2012), who found that issues arise when purchasing goods and services. It is also said to be a problem area to follow established regulations. DE Boer et al., (1998) confirm that countries in the European Union and the third world are affected by the non-compliance regulations. Gelderman et al, (2006) provide further support for this position, he agrees that public procurement compliance remains a significant

problem. As rightly points out Shu Hui et al, (2011), procurement officers were blamed for malpractice and non-compliance with procurement policies and procedures while analysing procurement issues in Malaysia, which presents a significant challenge for practitioners.

In addition, the study's findings indicate that the Public Procurement Act of 2003 (Act 663) and its amendment in 2016 (Act 914) have contributed to:

in preventing fraudulent practices from occurring during the procurement process in various Ghanaian public institutions. The Public Procurement Act, 2003 (Act 663) and amendment Act 2016, Act 914's procedures for selecting suppliers were understood by 87.5 percent of the sampled respondents; thus, it has assisted with controlling debasement while the degree of misrepresentation inside the acquisition area is sensible under the Demonstrations. National Competitive Tendering, on the other hand, was cited by the majority of respondents as the national standard for improving procurement procedures and giving suppliers equal opportunities.

In various Public Institutions, encourage accountability in the procurement procedure. An excellent tool for achieving accountability is a procurement budget and a procurement plan. The Procurement Plan provides a framework for organizing and meeting the requirements of the organization.

Additionally, the Procurement Budget aids in spending control. It ensures that procurement expenditures are not excessively high or understated, causing problems.

5.1 Conclusion

The study's objective was to learn more about the accountability of public procurement officers under the Public Procurement Act of 2003 (Act 663) and its 2016 amendment, Act 914. The

Procurement Act of 2003 (Act 663) and the 2016 amendment Act implemented measures to increase accountability, effectiveness, and efficiency (914). Despite the government's efforts to increase effectiveness and efficiency, the study demonstrated that the public procurement system or procedure still has bottlenecks. The impact of Act 663 and its amendment Act 2016, Act 914, and their accountability to public officers by public procurement institutions remain the greatest obstacle to achieving the goals of transparency, competition, economy, fairness, and accountability in Ghana's public procurement system. The study concluded that the procurement institutions it examined varied in their compliance with Part II of the Act.

It raised awareness of the availability of the legal framework, the functionality of various procurement structures, and a high level of compliance among established tender committees and tender review boards. Additionally, areas of low compliance include mandatory prior days before the scheduled meeting date and professional procurement practice expertise. It's also important to remember that the study showed that many people were educated; About the ownership of professional capabilities acquired in the element, little was discovered.

Annually, at least four meetings were required by the Act. The review demonstrates resistance by observing that public obtainment officials are observed to ensure great responsibility of obtainment rehearsals officials in the public area delicate boards of trustees instead of once per year. The presence of a procurement unit within the institutions' executive arm demonstrates a high level of compliance, significantly enhancing the execution of procurement functions, activities, and compliance.

Compliance issues and procurement challenges in the problematic areas identified in this study need to be addressed if the Public Procurement Act, Act 663 (2003), and its amendment, Act 2016, Act 914, are to be utilized to their full potential. As a result, the findings of the study can

be used to come up with ways to accelerate the implementation of Act 663 and its amendment, Act 914. Compliance issues and procurement challenges in the problematic areas identified in this study need to be addressed if the Public Procurement Act, Act 663 (2003), and its amendment, Act 2016, Act 914, are to be utilized to their full potential. As a result, the findings of the study can be used to come up with ways to accelerate the implementation of Act 663 and its amendment, Act 914

5.2 Recommendations

Following the discussions, findings, and conclusions, the following recommendations are currently made:

Every member of the acquisition staff ought to have access to a purchase activity manual in order to guide them and familiarize them with the methods that are used to acquire goods and labor.

Staff members ought to be educated on the Public Procurement Act whenever possible, and the procedures for purchasing specific items ought to be detailed.

The procurement operation manual should be reviewed on a regular basis when significant changes occur, and any modifications should be made public to all employees to clear up any ambiguity.

Public institutions' management ought to prioritize procurement and immediately begin aggressive auditing procedures. As part of the efforts, the department of procurement audit should be established to produce all necessary plans, directives, and audit manuals.

All public institutions should establish procurement structures. The Public Procurement Act established procurement units and entity tender committees (ETCs) to oversee procurement

activities across all entities and recruit skilled personnel. The study recommends the establishment of a permanent Procurement Unit managed by qualified procurement experts to ensure improved overall procurement structure functions and compliance with the Public Procurement Act of 2003 and its amendment Act of 2016.

Due to the significance of their contributions to efforts to combat corruption in general, any reforms of PPA 663 brought about by this research should include media and civil society organizations, particularly those with anti-corruption interests, in the monitoring of the award and implementation of public procurement contracts. These could be encouraged to find incidents, raise suspicions of noncompliance with procurement rules, and signal problems. They could be a part of the right tender committees and review boards. Throughout the public procurement process, they must also have easy access to information. By including Civil Society in the monitoring of contract implementation, the boundaries of transparency, compliance, and misconduct prevention will also be widened.

While this research is being conducted and reported on, it is possible for additional researchers to examine the impact of procurement on Ghanaian municipal and district chief executives.

REFERENCES

- Adu-Gyamfi O. (2005). *The nature and scope of public sector administration and management in Ghana. Kumasi: University Printing Press, KNUST.*
- Azeem, V. (2007). Impact of the public procurement act, 2003 (Act 663). *Accra: Ghana Integrity Initiative.*
- Bailey P., Farmer D., Crocker B., Jessop D., Jones D. (2008). *Procurement Principles and Management. 10th Edition. UK: Prentice Hall.*
- Dela Novixoxo J., Anning L., Wongnaah F. & Darko.S. (2018). the Public Procurement Act 663 of 2003: *An Empirical Investigation on Accountability and Transparency in the Public Sector of Ghana.*
- Duodu.S. (2013). Bagbin blasts government over graft handling, *Ghanaian Times, Sat., November 2, 2013, P10.*
- Epping Forest District Council (2012). Procurement strategy 2012-2015. *Essex: Epping Forest District Council, 2012.*
- Forson E.O. (2014). The impact of the Public Procurement Act. 2003 (Act 663) on Public Financial Management System of Ghana
- Frempong R. K., Owusu-Bempah G., Amoako Dennis, Tuffour Osei-Tutu S. *An Assessment of the Impact of the Public Procurement Act 663 (2003) of The Republic of Ghana, Approaching A Decade of Its Enactment. Public Policy and Administration Research (2224–5731(Paper) ISSN 2225-0972(Online) Vol.3, No.2, 2013)*
- Ghana Integrity Initiative (GII). (February, 2020)

Jeppesen R. (September 2010). *Unit Nation Procurement Capacity development center.*

Kumak, E. (2012). Understanding Public Procurement - A Library Review. Retrieved from: www.devtplanconsult.org on 30th March, 2015

Lawson, A. (2011). Evaluation of public financial management reform: Burkina Faso, Ghana and Malawi 2001-2010 *Final Synthesis Report. Stockholm: SIDA.*

Martini M. Transparency International tihelpdesk@transparency.org

Nanih, E. L. (2012). Investigating the Effect of the Public Procurement Law on the Ghanaian Educational Sector. Thesis Submitted to the Department of Business Administration Ashesi University College Ghana

web (2007). *Efficient, transparent Procurement is the key* Baa-wiredu. Retrieved from [http://www.ghanaweb.com/GhanaHomePage/NewsArc hive/artikel.php? ID=129351](http://www.ghanaweb.com/GhanaHomePage/NewsArchive/artikel.php?ID=129351) on March 30, 2015.

Public Procurement Authority: *Electronic Bulletin Jul-Aug 2013. Vol. 4, Issue 4*

Republic of Ghana (2007). Public Procurement Authority (PPA) *Annual Report. Accra: Public Procurement Authority*

Republic of Ghana (2013). Act 663-Antidote to corruption in public Procurement. *Accra: Ministry of Finance.*

Saint-Ayiti S. (2020). *The Public Procurement environment and the regulating Law.*

Sarfo A.P. & Baah-Mintah R. (2012). *Assessing the Effect of the Procurement Act (663) on the Public Financial Management in the Ashanti Region. (Public Policy and Administration Research ISSN 2224-5731(Paper) ISSN 2225-0972(Online) Vol.3, No.2, 2013)*

World Bank. (2003) *Ghana 2003 Country Procurement Assessment Report*. Washington DC:
Ghana Country Department

World Bank (February 4, 2013) *Ghana's comprehensive Approach to Public Procurement
Reforms*

APPENDIX

KOFORIDUA TECHNICAL UNIVERSITY

FACULTY OF BUSINESS AND MANAGEMENT STUDIES

DEPARTMENT OF PURCHASING AND SUPPLY SCIENCE

QUESTIONNAIRE

TOPIC: THE PROCUREMENT ACT 663 AS AMENDED 914 2016, AND ITS IMPACT ON THE ACCOUNTABILITY OF OFFICERS IN THE PUBLIC SECTOR.

This is an academic exercise being undertaken by Arpaah Joseph and Ato Kwamena Dadson final year students of Bachelor of Technology program in Procurement and Supply Chain Management, Koforidua Technical University of the department of Procurement and Supply Science in partial fulfillment of the requirements leading to the award of the Bachelor of Technology certificate in Procurement and Supply Chain Management. The information provided will be treated confidential and used only for academic purpose.

Please tick [] the right option and specify when needed.

SECTION A

1. Numbers of years spent on the job post

Less than 1 year [] 1 to 2 yrs. [] 3 to 5yrs [] 5 years to 10 years []

2. Highest academic Qualification

Post graduate [] Graduate [] HND [] others [] Please Specify.

SECTION B

Procurement Act 663, as it relates to providing fair opportunity to suppliers in the competitive market environment.

3. Do you understand the procurement procedures for selecting suppliers in the public Procurement Act?

Yes []

No []

4. If yes, how often do you follow the procurement procedures in the procurement Act and what type of method used?

5. Does the institution have a review committee for supplier compliant?

Yes []

No []

Procurement act towards reducing corruption in the award of public contract?

6. Is there existence of entity tender committee in the institution?

Yes []

No []

7. Are you aware of the Procurement methods for goods, works, and service in the Public Procurement Act?

Yes []

No []

8. What are your perception on the challenging factors faced by public sector when procuring goods and services?

Strongly agree []. Agree [] Not Sure [] Disagree []
strongly disagree []

Relevance of procurement act towards monitoring and control

9. Existence of Annual Procurement plan in the institution?

Yes [] No []

10. If the answer is yes, Tick your level of participation in preparation of annual procurement budget and plans?

Very High [] High [] Low [] Very Low []

11. Existence of Procurement budget in the institution?

Yes [] No []

12. Does the institution have a functioning procurement unit?

Yes [] No []

13. If yes, what are the specializations of the head of the procurement unit?

Procurement practitioner [] Administrator [] Finance []



Digital Receipt

This receipt acknowledges that Turnitin received your paper. Below you will find the receipt information regarding your submission.

The first page of your submissions is displayed below.

Submission author: Arpaah Joseph And Ato
Assignment title: Project Work Submission
Submission title: ARPAAH_AND_ATO_PROJECT_WORK_25_JULY_2023_CHECKED....
File name: ARPAAH_AND_ATO_PROJECT_WORK_25_JULY_2023_CHECKED....
File size: 70.05K
Page count: 44
Word count: 11,190
Character count: 65,218
Submission date: 03-Aug-2023 09:24AM (UTC+0000)
Submission ID: 2140775263

CHAPTER ONE

INTRODUCTION

1.0 Background of the Study

Governments and the international development community continue to be concerned about the improvement of public procurement systems' effectiveness, efficiency, transparency, and accountability. To expand the viability with which public assets are used, it is recognized that an adequate public obtainment framework that consents to worldwide norms and capabilities as expected is required. Data from the World Bank from 2003 suggest, public procurement accounts for between 50% to 70% of the Ghanaian annual budget, while 14% of GDP, and 24% of all imports in the country.

Country Assessment Report on purchasing consequently, state procurement has a meaningful impact on people and economy. How government and other state-funded institutions secure the input, services, and resources necessary to execute projects is known as public obtainment. It contributes about 15 percent of the world GDP, significantly high in African nations, according to Saint-Ayiti (2020). After public emoluments, procurement contributes between 50 and 70 percent of the public expenditure, according to a 2003 World Bank study. Unethical behavior from public and private staff, opaque laws and regulations, impunity, political patronage, and failure to enforce existing sanctions by some public officials have significantly influenced accountability in the public sector.

Due to a lack of public accountability, procurement errors by the government have resulted in economic losses. Accountability is an essential part of any system for state procurement. In the absence of transparent systems that enable oversight institutions and citizens to engage in a mutually responsive manner, the vast resources channeled through state procurement systems have the risk of becoming more corrupt and being misappropriated.

The Public Procurement Act 663 amended Act 914 20216 was enacted by President J. A. Kufuor's government in 2003, paving the way for a uniform state procurement system that

ORIGINALITY REPORT

20%

SIMILARITY INDEX

17%

INTERNET SOURCES

2%

PUBLICATIONS

9%

STUDENT PAPERS

PRIMARY SOURCES

1	saudijournals.com Internet Source	4%
2	www.iiste.org Internet Source	2%
3	ppaghana.org Internet Source	2%
4	dspace.knust.edu.gh Internet Source	2%
5	Submitted to Ghana Technology University College Student Paper	1%
6	Submitted to Kwame Nkrumah University of Science and Technology Student Paper	1%
7	www.grin.com Internet Source	1%
8	Submitted to University for Development Studies Student Paper	1%

9	Submitted to University of Nottingham Student Paper	1 %
10	Submitted to Mount Kenya University Student Paper	<1 %
11	www.grossarchive.com Internet Source	<1 %
12	ir.knust.edu.gh Internet Source	<1 %
13	vital.seals.ac.za:8080 Internet Source	<1 %
14	www.udsspace.uds.edu.gh Internet Source	<1 %
15	ugspace.ug.edu.gh Internet Source	<1 %
16	damaacademia.com Internet Source	<1 %
17	tpu.ucc.edu.gh Internet Source	<1 %
18	docplayer.net Internet Source	<1 %
19	www.preston.gov.uk Internet Source	<1 %
20	www.tighana.org Internet Source	<1 %

21	Submitted to University of Ghana Student Paper	<1 %
22	www.coursehero.com Internet Source	<1 %
23	pubs.sciepub.com Internet Source	<1 %
24	Submitted to North West University Student Paper	<1 %
25	Submitted to University of Westminster Student Paper	<1 %
26	Submitted to Los Angeles Trade Technical College Student Paper	<1 %
27	pdfs.semanticscholar.org Internet Source	<1 %
28	mafiadoc.com Internet Source	<1 %
29	real-j.mtak.hu Internet Source	<1 %
30	corpus.ulaval.ca Internet Source	<1 %
31	Submitted to Universiti Sains Islam Malaysia Student Paper	<1 %
32	ir.jkuat.ac.ke Internet Source	

<1 %

33

repository.up.ac.za

Internet Source

<1 %

34

Submitted to University of Central England in Birmingham

Student Paper

<1 %

35

Submitted to University of The Gambia

Student Paper

<1 %

36

Submitted to Kenyatta University

Student Paper

<1 %

37

Submitted to Ghana Intitute of management and Public Administration

Student Paper

<1 %

38

Submitted to Ghana Telecom University College

Student Paper

<1 %

39

nairaproject.com

Internet Source

<1 %

40

data.open-contracting.org

Internet Source

<1 %

41

open.metu.edu.tr

Internet Source

<1 %

42

samphina.com.ng

Internet Source

<1 %

43 www.researchgate.net <1 %
Internet Source

44 core.ac.uk <1 %
Internet Source

45 mspace.lib.umanitoba.ca <1 %
Internet Source

46 waberconference.com <1 %
Internet Source

Exclude quotes On

Exclude matches Off

Exclude bibliography On