

Review Article

Leveraging on Electronic Procurement to Reduce Corruption in Public Procurement in Ghana

Ibn Saeed A. S¹, E. Wahaga²

¹CSIR-Head Office, Accra, Ghana.

²CSIR-Food Research Institute, Accra, Ghana.

²Corresponding Author : ewahaga@yahoo.com

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Abstract - Public Procurement and its attendant challenges and risk factors have become a dominant and topical national issue. They have triggered debates from political, religious, and civil society groupings and Non-Governmental Organisations (NGOs). The protagonist, among the numerous seemingly unsurmountable challenges and risks, is the umbilical cord that ties it closely, securely, and firmly to corruption. There is a turbocharger connecting public procurement and corruption. For several years, Africa has been associated with the menace of poverty, with its key driving force being corruption in public procurement. Attempts have been made by the Ghanaian legislative body to introduce and amend existing legislation to address the canker, but much is yet to be achieved. Streamlining public procurement practices and processes has benefits such as cost savings, speed of operations, improved efficiency and ultimately, eliminating or reducing corruption to an appreciable acceptable level. Factors, which militate against achieving such desired benefits include poor attitude of staff, deliberate attempts by politicians to frustrate the process, lack of staff with the requisite technological skills and less developed information technological infrastructure. Procurement has become a bane for corruption because it involves huge transactional costs, has complex processes and unnecessary delays in the payment process. Sustainable, training and monitoring are some of the tools deployed to ensure e-procurement works effectively. The primary focus of this paper is to explore and analyse why measures at curbing corruption in public procurement have not yielded the desired outcome and to offer solutions.

Keywords - Sustainable, Public sector, Human behaviour, Monitoring, and controls.

1. Introduction

Public Procurement Corruption has become a global issue. The two, procurement and corruption, have caused imbalances in many economies, especially in developing economies. They have caused desperate situations, and countries require desperate and urgent solutions to deal with the situation. Procurement is the mechanism employed by organisations to identify their operational and logistical needs, sourcing competent, qualified, and credible suppliers to supply essential goods and services expeditiously. The aim is to ensure value for money. Traditionally, procurement in Ghana, particularly in the public sector, has been processed using paper-based techniques. There have been calls from diverse stakeholders to jettison this outmoded practice and adopt or embrace more modern, state-of-the-art, technologically advanced methods of procurement.

For several decades, public procurement and corruption have been intertwined, with a strong positive correlation between them. The issue has become emblematic of a larger problem, a major concern and ignited debate nationally and globally. Transparency International, a globally recognised

group at the forefront of fighting corruption, has the most widely used definition. It defines corruption as “The abuse of entrusted power for private gains”. Corruption takes different forms and is capable of metamorphosing from falsification of documents, the offer of bribes, abuse of discretionary power and authority, deliberate distortion of formerly recognised established workable structures, undue influence and, at worst, threats to the lives of uncooperative officers (Transparency International, 2023).

The Public Procurement Act of Ghana, Act 2003 (Act 663), has regulated procurement in Ghana. In 2016, the parliament of Ghana amended the act to the Ghana Public Procurement (amendment) Act 914. Primarily, the amendment was necessary to resolve certain administrative challenges, which confronted the old act. According to the report by the Parliament Finance Committee on Public Procurement (Amendment) bill, the amended act was to lay a foundation for electronic procurement, a basis for contracting and Sustainable Public Procurement (SPP) and to ensure greater transparency and accountability (Finance Committee, 2016 and Public Procurement Act, 2003).



The introduction, acceptance, and implementation of good governance principles in Ghana have not succeeded in preventing or eradicating corruption in public procurement. Journalists have spilt tons of ink, drawing public attention to the canker; in a paper presented by S.A. Ekpenkhio to the Government of Nigeria, similar challenges prompted the establishment of task forms to review the procurement processes and challenges. Two reports, Country Procurement Assessment and Country Report on the Financial System, were produced. These reports, which were partly sponsored by the World Bank, were significant in resolving public procurement corruption issues (Ekpenkhio, 2003).

Organisations, local and foreign governments and NGOs, profit-driven and for charitable purposes, are going through a period of revolution, transformation, reengineering and using different approaches to their operational needs. Notable changes among them are downsizing, outsourcing, employee empowerment, organisational restructuring, gradually drifting away from brick-and-mortar offices to online and prospecting new distribution and supply channels. The pace of change is accelerating exponentially, and Information Technology (IT) will be the main driving force. A World Bank report emphasises the crucial role the digital environment plays in accelerating economic development, job creation, opening new investment and new market penetration opportunities (World Bank, 2014).

Electronic business (e-business) and electronic procurement (e-procurement) are taking the world by storm. This paper analyses the benefits and challenges of e-procurement, which is the automation of procurement activities and processes to ensure efficiency, protect the public purse and free resources for development. Some government institutions have leveraged digital platforms to achieve results. Without digitisation, the census of 2020 would have been difficult or virtually impossible to achieve during Covid -2019 pandemic. Drivers and Vehicles Licence Authority (DVLA) is also achieving remarkable results using digital platforms.

Research work and papers have been published relating to corruption in Public Procurement. These research papers have not exhaustively and comprehensively identified and addressed the root causes. This paper seeks to research and provide findings of the problem using the socio-economic and religious factors in Ghana. Besides the economic causes, which many previous research papers have identified, the customs and traditional factors which are unique to Ghana are relevant in addressing the causes. This research will identify the causes and provide home-based solutions to the menace.

The primary focus of this paper is to explore and analyse why measures at curbing corruption in public procurement have not yielded the desired outcome and to offer solutions.

2. Specific Objectives

1. Analyse the current public procurement procedure and identify any weaknesses and challenges.
2. Identify reasons for the vulnerability of public procurement to corruption.
3. Analyse how e-Procurement can be deployed to reduce corruption in public procurement.

3. Methodology

To make a comprehensive analysis of the reasons and issues relating to corruption in public procurement, a systematic review, and analyses of literature was used. A review was made by analysing literature from academicians, published journals and books, conference papers and technical reports. Reference was made to legislations, which are of contemporary benefits and relevance to providing insight into the challenges and legislated lasting solutions to the menace. Specific analyses were made by visiting the websites of the Cyber Security Authority (CSA), Bank of Ghana, Ghana Electronic Procurement System (GHANEPS), Ministry of Finance (MOF) and Ghana Public Procurement Authority (PPA, 2003).

Systematically, the study extracted and analysed relevant portions of the Public Procurement Act 2003 (Act 663) and compared it to the Public Procurement (Amended) Act 914 of 2016. The intellectual exercise also reviewed and examined the report from the Finance Committee of Parliament on the Public Procurement (Amendment) Bill 2016 to provide input to understand better the scope of the challenges and rational for amending the Public Procurement Act 663.

Extracts, references, and a systematic review were made of reports from local Institutions, which have made fighting corruption their primary and core mandate and have continuously deployed resources in doing so. These include the Narcotic Board, Economic and Organised Crime (ECOCO) and Commission for Human Rights and Administrative Justice (CHRAJ).

Data analysis was also made of reports from the World Bank. United Nations (UN), the Organization for Economic Cooperation and Development (OECD) and International Monetary Funds (IMF). Analysing reports and visiting the websites of IMANI Ghana, Transparency International, and Occupy Ghana was hugely relevant as they provided the prescription for analysing and understanding the challenging issues on public procurement that this report seeks to address.

4. Background of the Problem

Despite the numerous financial and procurement legislation, application of international best practices and the tightening of controls by empowering internal Audit functions and reporting regimes, corruption in public procurement is

still prevalent and pervasive. Analysis of reports and publications points to the following challenges.

Difficulty in finding staff with the requisite skills is a hindrance. In the past, procurement was done by junior accounting personnel who would simply put evaluation reports together. They mostly would justify suggestions, views and conclusions based on pricing. Procurement officers did not have risk management skills, a requirement needed to carry out procurement functions effectively. The procurement function is a specialised skill which requires professionals to execute. It is destined to fail if the function of procurement is left to individuals without the technical know-how.

Due to budget constraints and the lack of appreciation of the pivotal role of the procurement functions, the needed resources from the central government have not been made available to train procurement professionals. Magakwe (2022) argues that procurement entities do not provide the needed resources to train procurement personnel to provide them with the requisite experience and empower them to deliver on their mandate. In Ghana, the government attempted to resource and train public procurement entities on the Procurement Act of 663. Very little training has been provided to create awareness and understanding of the Public Procurement Act 914 (Amended) of 2016 (PPA, 2003).

Public officers and politicians sometimes use their discretionary powers to influence certain policies directly or indirectly for their parochial benefit. There is an enormous conflict of interest among politicians, public officers, and suppliers of goods and services. There is a growing trend where politicians do not accept cash bribes directly but employ different forms, such as receiving sponsorship for their political campaigns. This is usually done with the hope that the successful politician will influence certain policies on behalf of the sponsors. Political campaigns and the fruits of any successful election are sold to the highest bidders or financiers.

Some Government policies are, therefore tilted to promote the business interest of the financier. A World Bank report (2017) concludes that the easiest often used is the award of dubious, over-bloated, and contentious public contracts and projects to cronies and business partners of Government officials. The president of the Republic of Ghana had to refer a public officer to the Office of the Special Prosecutor (OSP) following an investigative piece by a renowned journalist. Some Government projects and contracts were alleged to be on sale to the highest bidders. The public officer was relieved of his duties (OSP, 2022).

Analysing the various documents on corruption, one can assert that there has not been any standard legislation to guide the procurement process. Despite the amendment of the Procurement Act, procurement and spending Officers still

have a high level of discretionary powers, which are often exploited and abused. In the absence of any legal framework to guide the conduct of public spending officers, there still exists the use of discretion. Discretion does not provide the opportunity for procurement activities to be done in a transparent and accountable manner to ensure value for money. The monitoring and controls system, therefore, becomes inadequate, weak, porous, unacceptable and unreliable. Failure to change and redirect human behaviour seriously affects any initiative to streamline public procurement. Theologians argue that human nature is intrinsically a dishonest one and have blamed it on Adam, the creation of mankind, who committed an original sin on behalf of all human beings.

However, the Government of Ghana, through its digitisation drive, launched and rolled out the Ghana Electronic Procurement System (GHANEPS) in 2019 to implement an electronic Government Procurement System. The last stage, which is Post-Go-Live-Support (PGLS), is yet to be implemented nationwide.

The culture, customs, and traditions in Africa and Ghana make it difficult to change human behaviour, especially in the absence of enforceable laws. When one occupies a position of authority, cultural practices and family ties expect one to facilitate or pave the way for family members, friends, and associates to enrich themselves. Family heads, opinion and religious leaders exert ubiquitous influence on political leaders to corrupt them. Dubious public procurement is the root of enriching them. Auditor General Report (2020) concludes that Ghs10.7million was misappropriated by Government Institutions in 2020 (AGR, 2020).

The capabilities of many public institutions to undertake online procurement are not yet fully developed. Electric transactions such as e-procurement are based on the reliable and continuous availability of the internet and electricity. The cost of providing infrastructure for the internet and unstable services by internet service providers is a disincentive to Government institutions to implement e-procurement initiatives. In Ghana, most businesses are Small and Medium Enterprise (SMEs) with no or little capacity to do business online.

5. Results and Discussion

5.1. Vulnerability of Procurement to Corruption

From the discussions above, it can be deduced that public and private Institutions make decisions on purchasing assets, investments, and budgets for operational costs. All these capital and recurrent expenditure decisions involve procurement processes and implications, which require significant time and, coordinated efforts and skills to manage. Procurement decisions must, therefore, be handled professionally, as such decisions impact operational cost,

efficiency, profitability, and customer satisfaction. The lengthy and complex decision-making process and the high volume of transactions in procurement, therefore expose public procurement to corruption.

The budget of Ghana consists primarily of two legs: income to be generated and projected expenditure. The projected expenditure on personal emoluments and infrastructure costs run into billions of Ghana cedis. The high volume of transactions and the cost involves making procurement very vulnerable to corruption. According to a World Bank (2017) report, public procurement accounts for about 20% of the GDP of many African countries.

In Ghana, besides personal emoluments and servicing of debts, public procurement accounts for nearly 60% of the yearly budget. In the 2023 budget of Ghana, the cost of public procurement accounted for almost 50%. The Ghana National Budget Analysis in 2023 showed that the cost of Government flagship programmes amounted to GHS9.23bn from a total expenditure of GHS203bn (Ministry of Finance, 2023). All these involve public procurement activities. The Appropriation Act of 2022 also saw a similar pattern, where procurement activities are about 50% of Government expenditure, and the allocations to various Ministries, Agencies also involve high procurement activities (Appropriation Act, 2022).

The phenomenon of high Government procurement expenditure is not peculiar to only Ghana but to many African countries. According to a report published by the United Republic of Tanzania (URT), public procurement accounts for about 70% of Government expenditure, which explains the need to streamline public procurement (UTR, 2018). The procurement process is very complex and cumbersome. It involves steps to identify and assess the procurement needs of the organisation, estimating required quantities, standards, and technical specifications, determining suppliers, inviting, and evaluating quotations or bids. There are many uncontrolled and unnecessary layers to approve and review the procurement process.

After executing a project, professionals must issue a report as to whether the contract was executed in accordance with the terms, technical standards and specifications of the contract. Some of the views expressed in the technical reports can be judgemental and professionally subjective. The more one is willing and ready to pay, the more and better favourable one reports professionals' issues, irrespective of whether technical specifications are met or not. The result is that procurement corruption will continue to eat our economic and moral fabrics unless pragmatic and conscious efforts are put in place to arrest the situation.

There are delays in clearing goods using the vigorous custom structure at the ports in Ghana. The vigorous,

structured, and cumbersome official procedures lay the foundation for corruption. The public who procure public goods and services from and on behalf of the government use unorthodox and unscrupulous methods of shortcuts to bypass the hurdles.

Payment to suppliers of goods and services is unnecessarily delayed. The majority of suppliers and contractors go for bank facilities to procure goods and services and for operational and administrative expenditures. The more the delay in receiving payment from the public purse, the more the bank interest payable, resulting in a reduction in profits or some cases, losses. To avoid such huge costs of servicing loans, suppliers of goods and services are willing to be involved in corrupt and unscrupulous practices to get payment in good time. Businessmen are eager and anxious to promote their business interests, so principles of honesty and integrity are not valuable or of prime concern to them.

5.2. A Case for Electronic Procurement (E-Procurement)

In May 2019, the Vice President of the Republic of Ghana launched the E-Procurement System (Ghana Export Promotion Authority, 2019). Ghana was applauded for being the first country in West Africa to launch E-Procurement. Ghana envisaged the enormous benefits of such an initiative.

The costs involved in using the traditional system are very high. Procurement activities use labour intensive methods such as telephone calls, posting of emails and fax-based methods to process transactions. Neef explains that research has concluded that the cost of placing and processing an order accounts for about 40% of the transactional cost of the material purchased. Using online procurement techniques will, therefore, reduce or eliminate the cost of invoicing and placing orders. Neef demonstrated that the Bank of Ireland made cost savings of up to 30% after rationalising, streamlining, improving, and implementing e-procurement (Neef, 2021).

In a report published by Bangladesh Public Procurement Authority, the introduction of electronic forms of Government business has yielded remarkable results. Transparency in advertising of tenders increased from 15 % to 100% from 2007 to 2021. The tendering process to the signing of the contract has also been reduced from 100 days to 59 days. Competition for tenders has increased from 4 to 16 days (Bangladesh Public Procurement, 2021).

The results of the improvement in efficiency have cost savings benefits or implications. When the procurement process is automated, the paper-based purchasing orders requisitions and other processes are cut off. For example, electronic cataloguing and digital procurement methods such as the Ghana Integrated Financial Management Information System (GIFMIS) help identify approved supplies and prices,

including discounts and orders placed electronically. Time in the Transaction cycle, cost of paperwork and administrative costs are significantly reduced. E-procurement speeds up the procurement process. The quality of service is improved, and more volumes of procurement activities are done within a comparable reasonable short time. Electronic payment for goods and services also speeds up the process and reduces the transaction cycle.

E-procurement reduces errors in the procurement process and improves efficiency. Paper-based procurement processes, which are labour-intensive sometimes, cause a mismatch between orders and invoicing. The reduction in errors increases efficiency, transparency, and compliance with the supplier's agreed contracts.

This reduces any reputational damage and any legal battles that could have arisen because of not delivering to order. Relationship with suppliers is strengthened because internal processes are streamlined. The e-provision of timely information enables just-in-time delivery and improves efficiency in the supply chain. Operational efficiency and effectiveness of procurement are improved with e-procurement.

The functions, focus, priorities, and tasks of the procurement department become more challenging. The functions of the procurement department shift from the seemingly mundane centre for processing transactions of placing orders to a more vital and strategic role. It becomes a centre for providing timely information for facilitating, planning and other strategic business decisions. It enhances the organisation's competitive advantage. It improves efficiency, cost savings, supplier-customer relationships, and timely provision of information. The pivotal role of the procurement division and officers is then recognised and appreciated.

Public procurement constitutes a big chunk of government expenditure. as laid down in the budget for goods and services. The Appropriation Bill of 2021 saw more than 50% of Government expenditure, besides personal emoluments, be in public procurement activities (Appropriation Act, 2022). There is a positive correlation between public procurement and corruption. According to a World Bank report, public procurement accounts for about 20% of GDP (World Bank, 2017).

Corruption takes the form of dishonesty in assessing the needs of government institutions, bribing the officials who have the duty to evaluate and award contracts and over invoicing or inflation of costs of projects. Public procurement corruption, more often than not, emanates from public officers who dilute decision-making with their overriding personal interests. Decisions, therefore, become porous because of conflict of interest and resources are misallocated, misapplied, and misappropriated (OECD, 2016).

The Transparency International report (2023) places Ghana at 70 out of 180 on the Corruption Perception Index. This must be reduced to serve as an incentive to attract foreign investors and improve relationships with international donors and Institutions such as the IMF and World Bank.

Emergencies have been used as boarding passes to disorganise and justify any well-established and tested procurement system, as was witnessed in the COVID-19 global pandemic. Vital medical supplies needed to be procured to save lives. In such instances, flexibility and simplification of procedures and time are not of the essence. However, these can be achieved without unnecessarily circumventing any laid down procedure, which may render accountability useless. In Ghana, a top Government officer was accused of breaching the procurement laws in procuring essential COVID-19 medical supplies. A former leader of Ghana accused the government of breaching procurement laws and called for a forensic audit (Ghanaweb, 2023).

E-procurement increases stakeholder satisfaction. Stakeholder here refers to not only suppliers and customers but also employees in the Public Service. They are referred to as internal customers. E-procurement leads to increases in efficiency to the benefit of all stakeholders. The net effects are the eradication of the negative effects of poor customer service. There will be a reduction in internal and external customer complaints, a reduction in attrition rate due to dissatisfaction and frustrated systems, and preservation and restoration of confidence in Government systems and institutions. Customer satisfaction is essential to ensure business continuity. Customer satisfaction is essential to drive any organisation, be it profit or nonprofit, forward and that reinforces the going concern concept.

These satisfaction indicators or indices include timely delivery of quality goods and services at competitive prices and in the right quantities, expeditious resolution of complaints, fairness, honesty, and truthfulness. These help the organisation to improve on the disconfirmation theory. Kobero and Swallehe (2022) explain that the theory helps to measure and take necessary and prudent steps to increase the value of customer perception of quality of service above the value of customer expectation of quality of service (Maagi and Mwakalobo, 2023).

At a training to introduce the judiciary to Cybercrime, Justice Gertrude Esaaba Torkornoo, the Chief Justice of Ghana, encouraged and admonished the judiciary to get abreast with cybercrime. She maintained that crimes and offences connected to cybercrime were increasing astronomically. Cybercrime is affecting every aspect of human life. She advised that it was necessary for the judiciary to keep abreast with the digital world, which has attracted international attention, interests, and concerns (Cyber Security Authority, 2023). Understanding the electronic space by the

judiciary will pave the way for expeditious, timely, effective, efficient, and transparent delivery of justice.

5.3. Solutions

Sustainable procurement is a strategy many organisations and Institutions are adopting in their procurement process. Every activity of individuals, enterprises, and the public at large has either a positive or a negative effect on the economy, environment, and the social well-being of humanity. Sustainable procurement takes a comprehensive position on how procurement can sustain development for current generations and generations after.

It focuses is not only current development but also futuristic and its impact on the environment. The process ensures suppliers buy products which are environmentally friendly, avoid the use of child labour, promoting the products of minorities and women. In Ghanaian terms, we emphasise the promotion of made-in-Ghana goods services and the use of local raw materials. This has the potential to ensure materials are of the right quality at competitive prices, protect jobs, judicious use of local resources and help in reducing social and environmental consequences or impact of procurement activities.

For public procurement to be effective, steps and procedures must be established to develop and implement a framework where performance can be realistically and holistically measured. It should also involve the use of Key Performance Indicators (KPIs) to monitor and control processes. For any framework on procurement to be successful, its progress must be analysed to show achievements choked so far, as well as any lacunas identified that must be addressed (OECD, 2016). The World Bank had previously indicated that until we can measure what we have done, we will not be able to understand how well or poorly we are doing (World Bank, 2014).

The framework, from the onset will identify the Governance structure, which will identify leadership, capacity that will need building, sources and integrity of data and plans that will be put in place for implementation. The OECD concludes that for the procurement framework to be successful, the entire procurement cycle must be considered as well as identify and address any concerns and potential challenges of interested stakeholders in the procurement system. All indicators, strategy, enforcement, compliance, and key performance indicators should therefore be established and measured.

One of the challenges in curbing corruption in public procurement is behavioural. There is a general lack of integrity and honesty among workers and managers mandated to procure goods and services. A code of conduct for civil servants has been established. For it to succeed in changing human behaviour to ensure honesty and integrity and

recognising and accepting moral and ethical values and standards, there must be targeted guidelines for staff on the need to rescue the eroding public confidence in government Institutions. Organisational structures, regulations, processes, and practices must be clearly set to create awareness and continuous reinforcement.

Humankind is inherently dishonest with a high propensity to steal, cheat and bend roles in their favour. The establishment of any code of conduct, practice, or regulations on its own is not deterrent enough to modify human behaviour. The most effective, reliable, and efficient mechanism is the enforcement of regulation, local laws, and international code of best practice.

Decentralisation is an effective management tool that will enhance the success of e-procurement. Decentralisation reduces the incidence and extent of corruption in public procurement and diminishes the discretionary powers of public officers at the centralised top. If procurement decisions are decentralised to the local community, leadership becomes more transparent and accountable since any efforts they put in can easily be assessed and evaluated. Leaders make accurate assessments of the needs of the community. At the central level, decisions are made, and contracts and projects are awarded without appreciating and prioritising the legitimate needs of the local communities. For decentralisation to work effectively, there is an urgent need to develop the IT infrastructure, build the capacity of Audit and legal staff and work with stakeholders in the local communities.

Training and education are required for the successful implementation of e-procurement. Ministry of Finance (MOF) launched the Ghana Integrated Financial Management Information System (GIFMIS) in 2009 to consolidate Government revenue and expenditure to facilitate efficient control, monitoring, transparency, and accountability on a digital platform (GIFMIS, 2009). The objective of this has not been achieved partly because of inadequate logistics and poor internet connectivity. Largely it is also because of a shortage of ICT staff and poor training of procurement staff. Staff exhibit remarkable ineptitude, and training is the best solution.

According to the National Cyber Security Centre, UK, training and engaging staff will equip them with the skills needed to identify cyber security threats and appreciate the value of data collection, protection, privacy and login and supply chain security. The training should be extended to registered suppliers of goods and series to the Government (National Cyber Security Centre, 2016). If the risks of cybersecurity are not clearly identified and addressed, the risks could have catastrophic effects on the operations of the organisation. A lack of knowledge in identifying cyber threats can have devastating effects on the organisation and may cost many resources and time to rectify.

Bank of Ghana revealed an increase of 334% in forgery and Manipulation of documents from 2021 to 2022. Loss due to cybercrime amounted to Ghs2.6 million in 2021, increasing to Ghs4.3 million in 2022. There was a humongous increase in losses by 65.55% (Bank of Ghana, 2022).

In the fabric of these postulated solutions is the provision of logistics and resources. Key among these resources and logistics are computers and servers for backups, a reliable and continuous supply of electricity and undisputed Internet facilities.

The current government has been applauded for initiating the provision of computers to students and teachers. The project is referred to as the Ghana Smart Schools Project (Ghanaweb, 2024). This is an excellent and enchanting initiative that must be crystallised and sustained. Users should be educated to accept and embrace maintenance culture. With the appropriate resources, logistics and training spending officers and procurement personnel, they will gravitate towards a positive solution-oriented mind-set.

6. Conclusion

Procurement and corruption are intertwined. There is an umbilical cord connecting the two cankers. The most reliable way we can fight and eradicate corruption is to ensure that the financial and procurement laws and principles in the country work effectively. Any attempt to twist the procurement laws will be a source of fuel for corruption and a recipe for disaster.

Fighting public procurement corruption will require collective, collaborative, exhaustive and well-coordinated efforts by the government, civil organisations, and all stakeholders. The procurement system will have to be aligned with the accounting system to ensure speedy recording and processing of financial transactions and commitments.

There is increasing competition among strong software providers, creating strategic alliances and collaboration among industry software providers and third-party application service businesses. The competition is complex and volatile. For e-procurement to be successful, the decision as to which service provider to use is crucial and the selection must be strategically considered and not be devilled with personal interest.

Good Governance supportive principles such as integrity, honesty, transparency, accountability, automation, decentralisation, and participation of stakeholders, if embraced and implemented in a comprehensive and coordinated manner, will go a long way to ensure efficiency in public procurement.

The introduction of (GHANEPS) and (GIFMIS) will go a long way to improve the public procurement system if their major potential challenges can be addressed. The time has come to apply secured web-based applications to simplify the procurement process and reduce corruption. The canker of corruption in public procurement will have to be fought with unflinching enthusiasm.

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