Transparency in Public Procurement: The Case of Ethiopian private higher institution

Derese Simegnew Alehegn

EPUC and Queens College Addis Ababa, Ethiopia

Abstract: Public procurement serves public bodies in acquiring goods, works, and services through legal procedures using public funds to achieve public objectives. This study has mainly emphasized the transparency in public procurement. The study has given special emphasis to the procurement practices of the Ethiopian private higher institution. Transparency in public procurement is basically related to performing procurement activities openly and exposing malpractices, and reporting procurement performances to those who demand it. Thus, the basic objective of this study is to examine the procurement related transparency of the Ethiopian private higher institution. The research questions have been designed to examine the major factors that affect transparency in public procurement, and how transparency could be maintained in public procurement. Accordingly, the data show that transparent communications, disseminations of information, and debates and investigations of information haven't been ensured in the organizations considered in this study. It has been suggested that it is good to rediscover the transparency issues basically in ensuring value for money and communicating procurement information to the respective authority as well as to the general public.

Keywords: Transparency, Access of Information, Value for Money

1. INTRODUCTION

Public procurement plays an important role in economic, political and social dimension in any country. It is estimated that public procurement represents a significant percentage of the gross domestic product (GDP) generating huge financial flows, estimated on average at 10-15 percent of GDP across the world [1]. In Ethiopia, it is approximated that the government procurement as a percentage of GDP was 14 percent while government procurement as a percentage of total government budget was approximated at 64 percent [2].

Public procurement enables obtaining goods, works, and services required using public fund for public activities or programs, without which it is impossible to achieve the goals. As per each procurement-type, various procurement processes may be followed. An open and transparent procurement process improves competition, increases efficiency and reduces the threat of unfairness or corruption [3].

Transparency is considered to be a prerequisite for ensuring the accountability of public officials as well as each party involved in public procurement. In this regard, there is broad agreement that the effectiveness of transparency can be further strengthened by empowering monitoring and oversight organizations within civil society, media, and general public to scrutinize procurement, as they can play an important role acting as whistleblowers and watchdogs. Without transparency, open competition cannot prevail, corrupt dealings can proliferate, and other failings in the procurement process may be covered up [4].

In Ethiopia, the Ethiopian private higher institution procurement is guided by the Procurement and Property Administration Proclamation 649/2009 and the Procurement Directive issued in 2010. Article 5 of Proclamation 649/2009 states principles of procurement in that it has to ensure value for money, to ensure transparency and fairness in procurement process, to ensure accountability for the decisions made, to ensure careful use and handling of public properties, and to curtail discriminations on the basis of nationality or any other criteria not related to the procurement purpose,. These principles basically indicate the characteristics of a good procurement system and the absence of these principles would adversely affect the trustworthiness of government procurement system. The procurement directive (Public Procurement Directive, 2010) also elaborates transparency as an essential requirement in making procurement decisions transparent to all concerned parties, and the execution of procurement activities in ensuring accountability.

1.1. Statement of the Problem

Accountability, transparency and integrity are recognized as the essential requirements to carry out public procurement in compliance with relevant laws and regulations, and deter procurement processes from secret agreement between parties to conspire to commit actions aimed to deceive or commit fraud. Furthermore, they keep public procurement from demands of something of value in return for assisting an organization to win a bid [5]. Providing clear and consistent information to the general public, the potential suppliers, the contractors, and other relevant stakeholders about entire procurement cycle (pre- tendering, tendering, and post tendering) will enable transparency in use of funds for organizational purposes and in line with public interest [6].

Government procurement demands high transparency in its operation and disclosure of information. As Palaniski and Yammarino [7] state, transparency is characterized by openness, availability or disclosure of information. The Organization for Economic Cooperation and Development (OECD) [8] states that transparency can be ensured through making information readily available to interested parties, making administration decisions and ruling clear, providing equal opportunities to bidders, provision of equal information to competitors consistently. In addition, enabling civil society organizations, media and the wider public to scrutinize public procurement through disclosure of public information is required. Furthermore, having effective and timely access to review systems of procurement decisions and resolving the complaints promptly, and having a body with enforcement capacity and is independent of respective procuring entities for reviewing complaints enable to ensure overall fairness in procurement process [9].

Transparency in public procurement is not a new agenda from the international point of view. Researches have been conducted on this area as some of them have been discussed in this section as well as in the literature section. However, except minor government assessments and observations, no researches have been conducted in federal organizations of Ethiopia.

1.2. Research Questions

This study attempts to find transparency related issues in public procurement in Ethiopian private higher institution. To this end, the following research questions have been designed to seek answers:

1. What are the major factors that influence transparency integrity in public procurement?

2. How can transparency be maintained in public procurement system?

1.3. Study Objectives

The overall objectives of this study is to identify the strengths and weakness in maintaining transparency and accountability in public procurement of Ethiopian private higher institution of the Ethiopia and thereby effects. The specific objectives are:

- To identify the major factors that influence transparency of public procurement;
- To examine the areas need to be considered in maintaining transparency in public procurement.

2. METHODOLOGY

The study has been conducted using a descriptive type survey research. The data have been collected from the federal public organizations (Ministries, Agencies, and Commissions). The research particularly focused on whether the procurement operation of federal public organizations of Ethiopia is being implemented transparently. The data from target groups have been subjected to validity and reliability test to determine the relevance of the instrument used.

2.1. Population, Sample Size and Sampling Technique

For the purpose of this study, the population of interest is the Ethiopian private higher institution (jigdan, admas, EPUC and queens). The selected Ethiopian private higher institution have been identified purposively assuming that they make large and complex procurements. After deciding the Ethiopian private higher institution, the researchers have included all of the procurement officers who are directly connected to procurement operations. The entire procurement officers have been requested to respond to the questionnaires. The Ethiopian private higher institution considered in this study are Ethiopian jigdan, st. marry, admas and queens were the main.

2.2. Data Collection Instruments

The data have been collected from sampled jigdan, st. marry, admas, EPUC and queens through questionnaires and discussions having focus groups, and reviewing documents. The data have been gathered from both primary and secondary sources. Primary data have been collected from sampled organizations in the form of questionnaire and focus group discussion. The questionnaire has been prepared and distributed to the respondents after its reliability and validity have been checked.

Focus group discussions were effectively made with the procurement officers of the Public Procurement and Property Disposal Service, the st. marry, admas, EPUC and Queens. Moreover, secondary data have been obtained from review of procurement policy documents.

2.3. Variables

The variables that have been used in this study were identified from various articles on transparency of public procurement. These variables have been included in the questionnaire in a five-level likert scale form and respondents responded their level of agreement indicating on the questionnaire. Descriptive discussions have been made based on the respondents' perception on transparency, and later these data were regressed to evaluate their significance to the defined dependent variable.

2.4. Data Presentation, Analysis and Interpretation

In this research, the researchers have applied both descriptive and inferential analyses. Under descriptive statics, frequencies, and percentages have been used to analyze the data. Regression analysis has been made using linear regression model to measure the significance of identified variables to the dependent variable. SPSS software version 23 was used to analyze the data.

2.5. Data Validity and Reliability

To arrive at reasonable conclusion, it is imperative to collect valid and reliable. There were various articles and journals written on public procurement transparency, and these articles were sufficiently referred in designing valid questionnaire of this study. Moreover, the questionnaires were tested whether they are relevant and internally consistent for analysis. Transparency is measured in terms explanation for decisions made, policy transparency, willingness and commitment to ensure the information justice, independent oversight mechanism, political will to disseminate information, and the internal control mechanism. The reliability tests (Cronbach's Alpha) of these respective variables are 0.732, 0.737, and 0.812, 791, 789, and 803.

3. **REVIEW OF RELATED LITERATURE**

Public procurement involves purchasing of goods, works, and/or services that are needed to carry out an entity's functions, by using public money through strict rules. It has been operated in a constantly changing environment manifested by rapidly emerging technologies, increasing product choice, environment concerns, and the complexities of international and regional trading agreements, and thus it is a complex business and requires due attention to make the system efficient and effective [10],[11], [12][13]. To ensure value for money and avoid risks, the procurement system and process must be transparent and participants in the process must be accountable for the decisions and actions they have taken [14], [15].. To discourage malpractices, in all procurement businesses, in practice, the processes and procedures must be carried out in consistent with a set of moral or ethical principles and standards embraced by all parties involved in procurement dealings [16].

In a procurement system that promotes transparency, efficiency, economy, fairness and accountability, the occurrence of corruptive practices will be more difficult to conceal and even will be easier to punish administratively and criminally even if it signals [17].

3.1. Transparency in Public Procurement

In modern public procurement system, transparency is a key requirement because it gives access to laws, regulations, policies and practices of procurement by government organizations to the public [18]. In the context of public procurement, transparency means that laws, regulations, institutions, processes, plans, and decisions are accessible to all potential bidders and the public at large [19], [20]. In addition, Transparency in procurement requires transparency of the proceedings, protection against corruption-induced manipulation of the procurement method, fair prequalification procedures, and transparent and fair selection of the winning tenderer [21]. It needs to pass through all steps in the procurement cycle, that is, from earlier needs assessment and developing a procurement plan and budget allocation, to competition and bid evaluation, and implementing the contracts and auditing performance [22]. Moreover, as stated by National Institute of Governmental Purchasing [23], transparency requires clearly defined procurement conditions for participation in procurement proceedings, eligibility of suppliers, timelines, requirements, technical specifications for goods, work, or services, criteria for the rejection of a bid or the disqualification of a supplier, criteria for the evaluation of offers, contract terms and transparent and fair evaluation of all proposals and selection of the winning tenderer.

Transparency is related to defining the governing rules of public procurement clearly so that the implementation of

International Journal of Academic Accounting, Finance & Management Research(IJAAFMR) ISSN: 2643-976X Vol. 4 Issue 12, December - 2020, Pages: 33-42

such rules can easily be verified. It is a fundamental requirement in eliminating distortions and discriminations from procurement implementation processes, and enhancing confidence and promoting competition [24]. Besides, it has the capability to facilitate the detection and prevention of malpractices, and can be enhanced through wide publicity of potential procurement contracts and publications and publication of decisions. When it is emphasized in a legal framework, it provides clear rules and procedures that support both the government and the suppliers to follow proper procedures, participate in real or true competition, and avoid corrupt practices.

Transparency procedure ensures value for public money through disclosure of information about procurement (i.e. it is important for suppliers confidence), public trust and confidence. Efficiency gain is also enhanced in transparency procedure as an increased competition results in budgetary savings for government. Transparency is also created through creating a review board for complaints arising from procurement operations. When public officials are aware of that their work is to be reviewed by an independent review board, they more tend to comply with policies and procedures. Another essential component in procurement transparency is political will. This encourages more parties such as private sectors, civil society, media, and other individuals to engage themselves in exposing misconducts [25]. Transparency is a virtue which involves availability, openness with regard to operation and disclosure of information. Transparency requires disclosure of information about the decisions made and the reasons for which these decisions were made. Timely, thorough, and considerate information are related to the informational justice at an organization level. At a team level, transparency can be ensured through sharing enough information among the team members [26].

One of the opportunities for government to engage in corrupt practices may be during the initiation for bids as the governments may have an illicit agreement with suppliers having narrow specifications, and through emergence procurements (like additional needs for existing contracts, extreme emergency requirements, etc.). Justifications that seem reasonable may conceive some implicit negotiations between parties' benefit. Other types of corruptions occur after the contract is awarded, which manifests in acquiring low quality products and reduced quantity of items impeding value for public money. Due to a complex nature of public accountability, public officials may also need private benefits on already awarded contracts. These problems are very common in developing and transition countries [27]. Transparency easily allows the principals to deter misconduct of the agents and hence make them accountable. In other words, it reduces the opportunities for manipulation and abuse so that it plays a controlling role.

The Philippines practice [28], indicates that it has established the legal framework that allows the involvement of civil society in procurement transparency and procurement conference takes place prior to bid of goods or services maintaining fairness and confidentiality of information. Moreover, an electronic procurement has enhanced the online submission of procurement documents and reduced face-to-face contacts and informal discussions of the parties.

The presence of transparent procurement system and procedure is an essential precondition for controlling corruption and renders abuse difficult and increases the likelihood of detection of malpractices in procurement process [29]. Bidders must trust in the fairness of the procurement process and transparency is crucial in attracting the largest possible number of tenderers and increasing competition [30]. Moreover, according to OECD [31], to ensure transparency, there must be understandable and comprehensive information about the procurement procedures and the regulatory framework available to all potential suppliers, easy access of information explaining the procurement procedures, publication of a clearly defined legal framework, and transparency. Lack of transparency in public procurement is a major obstacle to sustain economic growth, and a source of corruption, scandal and abuse of public resource. Weakness in transparency leads to corruption and has great impact on innovation and thus fails to provide competitive procurement, which in turn leads to inflated price of goods, works and services, reduces market access and discourages investment in innovation by potential bidders [32].

4. **RESULT AND DISCUSSION**

The researchers' main focus is on how Ethiopian private higher education institution (st.marry, jigdan, admas and queens) procurement is implemented transparently to promote openness and to discourage non-competitive behaviors.

4.1. Demographic Information of the Respondents

The data have been collected from 73 respondents in the form of questionnaire from the Ethiopian private higher education institution (st.marry, jigdan, admas and queens). More data were collected in the form of focus group discussions as was stated earlier. With regard to this, Table 1 indicates the experiences of the respondents.

Table 1 shows that more than 88 percent of the respondents have two or more than two years of experience. The

researchers assume that the respondents have sufficient knowledge due to their relevant assignment and experience they have on procurement of their respective organizations.

Table 1: Year of Experience

Year of E	Experience	Frequency	Percent	Cumulative Percent
	Below 2 Years	1	17.9	17.9
	2-4 Years	13	16.7	34.6
Valid	4-6 Years	15	19.2	53.8
	Above 6 Years	36	46.2	100.0
	Total	73	100.0	

Table 2 also shows the level of education of the respondents of the federal public organizations considered in this study. It shows that they have a good level of education. About 95 percent of the respondents are diploma and above.

Table 2: Level of Education

Level of I	Education	Frequency	Percent	Cumulative Percent
Valid	Certificate Diploma First Degree	4 11 43	5.5 15.1 58.9	5.1 20.6 79.5
	MA/MSc Total	15 73	20.6 100.0	100.0

Table 3 gives some insights about whether the respondents have sufficient understanding about what they have been asked. Accordingly, 91 percent of the respondents are currently working in procurement related areas. Those who responded other are also currently working in procurement related areas although the indicated positions on the questionnaire are not their positions in their organizations. Thus, the researchers understand that right respondents have been addressed to provide information about public recruitment. Discussions with practitioners and senior procurement officers indicate that the procurement laws are available and accessible, and most of the documents are uploaded on the obtaining agency's family Cooperation.

Current Positions of the Respondents		Freq.		Cumulative Percent
	Procurement Officer	20	27.4	27.4
Valid	Senior Procurement Officer	27	37.0	64.4

Head of Procurement Department	9	12.3	76.7
Property Administrator	1	1.4	78.1
Purchaser	2	2.7	80.8
Procurement Training and Professional Support Officer	1	1.4	82.2
Procurement and Procurement Affairs Expert	2	2.7	84.9
Property Administrator	1	1.4	86.3
Procurement Complaint Resolution Officer	4	5.5	91.8
Other	6	8.2	100.0
Total	73	100.0	

Table 5 shows that reporting malpractices is not as easy as the law permits. Having the comprehensive legal framework is essential in procurement. From theoretical and empirical points of view, creating a system that tracks malpractices and discouraging them

International Journal of Academic Accounting, Finance & Management Research(IJAAFMR) ISSN: 2643-976X Vol. 4 Issue 12, December - 2020, Pages: 33-42

are more important and make the law more practical. However, the regression analysis shows that this is not statistically significant.

Reporting a	malpractices to the respective a	uthority is sin	nple and reacha	ıble
		Frequency	Percent	Cumulative Percent
	Strongly Disagree	8	11.0	11.0
	Disagree	25	34.2	45.2
	Neutral	17	23.3	68.5
Valid	Agree	17	23.3	91.8
	Strongly Agree	6	8.2	100.0
	Total	73	100.0	

Table 5: Simplicity of Reporting Malpractices

4.2. Transparency

Being answerable means giving justifications for what individuals or organizations have performed (or been performing). Procurement officials or departments need to give an answer through reporting what they have achieved, among other things. This indicates that transparency and accountability are linked and the quality of accountability determines the quality of transparency. Transparent procurement procedures discourage non- competitive practices and make procurement information available to the government as well as to the general public. The requirements in procurement transparency are related to the transparency of legal framework, dissemination of information of what has been achieved through timely reporting, etc. With regard to transparency of procurement law, respondents agree that legal frameworks of procurement are transparent, accessible, certain, and reliable for information of procurement operation (i.e., 69.9 percent of the respondents agree on this idea).

Table 4: Transparency of Legal Framework

	Freq.	Percent	Cumulative Percent
Strongly Disagree Disagree Neutral	7 7 8	9.6 9.6 11.0	9.6 19.2 30.1
Valid Agree Strongly Agree Total	38 13 73	52.1 17.8 100.0	82.2 100.0

However, with regard to reporting malpractices, the respondents have concerns over simplicity of exposing malpractices as easily as the law states. The following table indicates the respondents view with regard to reporting malpractices to the respective authority as per the requirement of the law. Furthermore, the focus group Procurement transparency is also determined by disclosing information to the general public, to the media, and to the other organizations such as the anticorruption agencies and the ombudsman. With regard to this, respondents disagree on the existence of a strong system that works on this at an organization level. In other words, public awareness has not been created well that could disclose information to the general public to ensure transparency of information.

	There is a strong system that prov	vides information to the	general public.					
	Freq.	Percent	Cumulative Percent					
Valid	Strongly Disagree	20.5	20.5					
	Disagree	21.9	42.5					
	Neutral	28.8	71.2					
	Agree	20.5	91.8					
	Strongly Agree	8.2	100.0					
	Total	100.0						

Table 6: Disclosure of Information the General Public

Actually, it doesn't mean that there is no system that handles malpractices at the organization level in the selected federal organizations. Through focus discussion group, the respondents replied that the procurement information is accessible to the general public having certain procedures such as official letters and authorization of the responsible personnel. There are accounting and reporting systems that facilitate communications and create accountability when malpractices prevail, and the data show that there are systems that criminalize the bribery acts as well and many of the respondents agree on this.

Regarding the willingness of the organizations in disclosing information when needed, majority of the respondents don't agree that the willingness to disclose procurement information to the level expected (Table 7). According to the respondents however, information to the potential suppliers is equally accessible and there are insignificant problems of discouraging the potential suppliers in prohibiting information which has been provided to some other eligible suppliers.

There is will	ingness to disclose procurement	information.		
		Freq.	Percent	Cumulative Percent
	Strongly Disagree	3	3.9	3.9
	Disagree	30	39.0	42.9
Valid	Neutral	18	23.4	66.3
	Agree	18	23.4	89.7
	Strongly Agree	8	10.3	100.0
	Total	77	100.0	

Table 7: Willingness to Disclose Information

One of the pillars of the procurement law is making

a. Predictors: (Constant), Internal Control Mechanism;

Independent Oversight Mechanism, Political Will to Disseminate Information; Willingness and Commitment to Ensure Information Justice; Policy Transparency;

Explanation for Decisions

b. Dependent Variable: Transparency

Table 9: ANOVAa

Model		Sum of Squares	df	Mean Square	F	Sig.
	Regression	70.299	6	11.716	143.860	.000 ^b
1	Residual	5.701	70	.081		
	Total	76.000	76			

a. Dependent Variable: Transparency

b. Predictors: (Constant), Internal Control Mechanism; Independent Oversight Mechanism; Political Will to Disseminate Information; Willingness and Commitment to Ensure Information Justice; Policy Transparency; Explanation for Decisions

Table 10 indicates that willingness and commitment of an organization to ensure information justice is significantly related to transparency (i.e., p-value < 1%). Information:- information, including the policy documents, preferential treatments, country of origin, complaint handling procedures, eligible countries, etc., available to all eligible bidders and treating them accordingly. The Ethiopian law underscores equal access of information to eligible bidders, and according to the respondents, procurement information will be made available equally to all potential suppliers and will be clarified to all when they need to know more about what was disclosed.

4.3. Regression Result

Normality, autocorrelation, multicollinearity, and heteroscedasticity tests are essential checks before proceeding to the conclusion of the result. The normality test has been made to check the data distribution and it has satisfied the requirement of the test. Durbin-Watson value indicates that there is no autocorrelation in the independent variables, and the VIF value indicates that there is no multicollinearity problem as well (see table 8 below). With regard to transparency, homoscedasticity problem has further

been checked after checking the output of Kolmogrov-Smirnov test has been computed. The Glejser test value indicates that there is no heteroscedasticity problem in the variables identified.

Table 8: Model Summary^b

justice can be explained in different ways such as reliable and comprehensive information about the procurement process whenever the demand arises from the government itself or other organizations such as an investigating organization, the media, or the general public. Another essential variable that is significantly related to transparency is explanations for decisions made (pvalue<10%). Explanations for decisions made are explained in terms of making equal access of information to bidders and not favoring or disfavoring suppliers limiting information, and explaining boldly when decisions need explanation. Various literatures indicate that transparency is an essential requirement to encourage competition and discourage implicit decisions resulting from conflicts of interest.

Model		Unstanda Coeffic		Stand.Coef.	t	Si g	Collinearity	v Statistics
		В	Std.Error	Beta				
	(Constant)	-1.803E- 016	.033		.000	1.00	$\frac{1}{\text{VIF}}$	VIF
1	Willingness and Commitment to Ensure Information Justice	.965	.037	.965	26.00 1	.000	.777	1.286
	Explanations for	.165	.043	.165	3.852	.000	.582	1.719

a. Dependent Variable: Transparency

Decisions							
Policy Transparency	098	.039	098	2.533	.014	.716	1.397
Independent Oversight Mechanism	009	.035	009	243	.809	.861	1.161
Political Will to Disseminate Information	049	.034	049	1.436	.155	.939	1.065
Internal Control Mechanism	128	.038	128	3.337	.001	.725	1.380

Policy loophole has to be considered from the viewpoint of vague procurement policies that may lead to wrong decisions that may not make individuals accountable. Moreover, policy loopholes give opportunities for corrupt and fraudulent practices. Corrupt and fraudulent practices are not explicit so that it is assumed that they impair transparency. With regard to this, the variable "policy transparency" is significantly related at p-value less than 5 percent. This indicates that the existence of policy loopholes in procurement decisions reduces transparency and results in corrupt and fraudulent practices.

Lastly, the variable "internal control mechanism" is explained by centralized approaches of procurement operation as well as dependent auditing and investigation practices existing in the organizations. The centralized approach of procurement operation limits decisions of lower level management and makes them dependent of the decisions of top management. Moreover, audit investigation should be independent of the procurement process and successfully investigate compliance as well as performance of the organization so that weaknesses could be corrected and strengths can be developed as experiences of the organization. With regard to this, the statistical result indicates that it is significant at p-value less than 5 percent. It can be concluded that the more dependent oversight mechanisms are, the less the possibility of the procurement is transparent. Other variables such as independent oversight mechanisms and high political will to disseminate information are not statistically significant to transparency.

5. Conclusion

Public procurement is one of the most important key areas of public expenditure management. Its quality is essential to public expenditure decisions. A transparent procurement procedure enhances public trust and confidence and provides timely and reliable information to the government as well as to the general public. Disclosure of information also discourages malpractices and

enhances public debates and investigations.

Hence, the policy implications of this study are indicated hereunder.

• Transparent procurement operations and reporting systems are required for dissemination of relevant information to the government as well as to the general public. The access of information guarantees the information justice and creates a means of communication to various stakeholders. This will ultimately lead to public debates and investigations so that transparent government operation will be achieved.

• Explanations for the procurement decisions will enhance competition and make information equally accessible to those who are eligible to supply or render goods and services to the government. Discrimination occurs when bidders get unfair advantages from public organizations as well as public officials to win government procurement. Government should work on minimizing policy loopholes and promoting continuous policy reviews and addressing and filling procedural gaps of public organizations.

• It is very essential to make internal control mechanisms including audit system independent of any pressure from top of the organization. As auditors are ideally needed to be independent in their decision-making, they should be independent on the ground as well to investigate compliance, performance, and financial practices of the organization and report accordingly.

Reference

- [1] OECD. (2009). Principles for Integrity in Public Procurement. OECD.
- [2] PPA. (2015). The Federal Public Procurement Agency Report. Addis Ababa, Ethiopia.
- [3] UNOPS (2012). Transparency and Public Procurement: Supplement to the 2011 Annual Statistical Report on United Nations Procurement. General of the United Nations.
- [4] Kaspar, L. & Puddephatt, A. (2012). Benefits of Transparency in Public Procurement for SMEs General Lessons for Egypt. Global Partners and Associates.
- [5] Kuhn, S. & Sherman, L. (2014). Curbing Corruption in public procurement: A practical Guide. Transparency International.
- [6] OECD. (2007). Integrity in Public Procurement: Good Practice from A to Z. OECD.
- [7] Palanski, M. E., Khai, S.S., & Yammarino, F.J. (2011). Team Virtues and Performance: An Examination of Transparency, Behavioral Integrity and Trust. Journal of Business Ethics 99, pp. 201 216.
- [8] OECD. (2007). Integrity in Public Procurement: Good Practice from A to Z. OECD.
- [9] OECD. (2009). Principles for Integrity in PublicProcurement. OECD.
- [10] Thai, K.V. (2009). International Handbook of Public Procurement, Public Administration and Public Policy/146, CRC Press Taylor & Francis group; Florida Atlantic University Boca Raton, Florida, U.S.A.
- [11] Arrowsmith S. (editor). (2010). Public Procurement Regulation: An Introduction. University of Nottingham.
- [12]Bolton, P. (2006). Government procurement as a policy tool in South Africa. Journal of Public Procurement 6 (3), pp. 193–217.
- [13]Eyaa, S. & Oluka, P.N. (2011). Explaining noncompliance in public procurement in Uganda. International Journal of Business and Social Science. 2(11), pp. 35–44.
- [14] The National Audit Office of the United Republic of Tanzania. (2013). Performance Audit on Management of Procurement of ICT Equipment in Public Sector: A Report of the Controller and Auditor General of the United Republic of Tanzania. National Audit Office, The United Republic of Tanzania.
- [15]Alban, M., Njau, E., Ruoja, C., Huka, H., Panga, P. (2013). The Achievement of Value for Money in Tanzania Public Procurement: A Non-Monetary Assessment Approach. International Journal of Management Sciences, Research Academy of Social Sciences, vol. 3(7), pp. 524-533.
- [16]CIPS. (2011). Leading Global Excellence in Procurement and Supply: Annual Reports and Accounts. Chartered Institute of Purchasing and Supply.
- [17]Anne, J. (2005). Developing Countries: Increasing Transparency and Other Methods of Eliminating Corruption in the Public Procurement Process, Public Contract Law Journal, Vol. 34, No. 3. pp. 553 572.
- [18] Armstrong, E. (2005). Integrity, Transparency and Accountability in Public Administration: Recent Trends, Regional and International Development and Emerging Issues. UN.
- [19]Kuhn, S. & Sherman, L. (2014). Curbing Corruption in public procurement: A practical Guide. Transparency International.
- [20]NIGP. (2013). Transparency in Government Procurement: A position paper from NIGP on the importance of transparency in public procurement. NIGP: The Institute for Public Procurement.
- [21]Kaspar, L. & Puddephatt, A. (2012). Benefits of Transparency in Public Procurement for SMEs General Lessons for Egypt. Global Partners and Associates.
- [22]

Vol. 4 Issue 12, December - 2020, Pages: 33-42

- [23]Kaspar, L. & Puddephatt, A. (2012). Benefits of Transparency in Public Procurement for SMEs General Lessons for Egypt. Global Partners and Associates.
- [24]NIGP. (2013). Transparency in Government Procurement: A position paper from NIGP on the importance of transparency in public procurement. NIGP: The Institute for Public Procurement.
- [25]Greiling, D. & Halahmi A. (2010). Accountability and Governance: Introduction, Public Administration. SPAEF, Vol. 34, No. 3, pp. 264 270.
- [26]Anne, J. (2005). Developing Countries: Increasing Transparency and Other Methods of Eliminating Corruption in the Public Procurement Process, Public Contract Law Journal, Vol. 34, No. 3. pp. 553 572.
- [27]Palanski, M. E., Khai, S.S., & Yammarino, F.J. (2011). Team Virtues and Performance: An Examination of Transparency, Behavioral Integrity and Trust. Journal of Business Ethics 99, pp. 201 216.
- [28] Anne, J. (2005). Developing Countries: Increasing Transparency and Other Methods of Eliminating Corruption in the Public Procurement Process, Public Contract Law Journal, Vol. 34, No. 3, pp. 553 572.
- [29] Myrish, T. & Antonio, C. (2007). Participation of Civil Society in Public Procurement: Case Studies from the Philippines, Public Contract Law Journal, Vol. 36, No. 4. pp.629 665.
- [30]BPPON. (2008). Bureau of Public Procurement of Nigeria: Procurement Procedures Manual for Public Procurement. Nigeria.
- [31]Kuhn, S. & Sherman, L. (2014). Curbing Corruption in public procurement: A practical Guide. Transparency International.
- [32]OECD. (2007). Integrity in Public Procurement: Good Practice from A to Z. OECD.
- [33]UNOPS (2012). Transparency and Public Procurement: Supplement to the 2011 Annual Statistical Report on United Nations Procurement. General of the United Nations.