
Procurement and Budget Utilization Challenges: The Case of Public Universities in Amhara Regional States, Ethiopia

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ABSTRACT

This study reports on challenges experienced in the field of procurement and budget utilization in the one hand and strategies ways to improve procurement and budget utilizations on the other hand within the public universities which are found in Amhara Regional state, Ethiopia. This study used an exploratory research design. Purposive sampling and snowball sampling were used in this study. For the exploration, some of the key guiding questions of public procurement and budget utilization were raised for the staff and focal persons who are working in three universities in the aforementioned state. Regarding Budget utilization challenges, the following were identified: (1) lack of adequate and experienced budget experts; (2) there is poor market-oriented cost estimation practice; (3) there is no accountability in budget utilization; (4) lack of continual determination and report of budget balance in ach budget codes, and institutional regulation regarding Budget transfer; (5) delay in availability fund or delay of requested fund from ministry of finance and economic development. Ways to improve budget utilization are: (1) assuring the availability of budget before entering in to obligation; (2) by encompassing well planned budget transfer; (3) properly preparing budget request document to Ministry of finance and Economic cooperation. The study concludes by recommending concerned bodies to work on training employees, transparency, accountability, getting qualified staff and etc. Since respondents of this study came from three universities in Amhara Regional State, the results obtained may not be similar in other states in general and universities in particular.

Keywords: Procurement, Budget utilization, practices, challenges, strategies, public universities, Amhara Regional State, Ethiopia.

Introduction

According to Dobler and Burt (1998) procurement can be defined as "...the acquisition, whether under formal contract or otherwise, of goods, services and

works from thirdpartiesby contracting authorities." From this, procurement is the activity of assessing, buying and receiving goods, works and services. According to Cane (2004), Procurement is central to

the government service delivery system. So, government promotes its aims by having procurement such as public, industrial or environmental policies. According to Thai (2009), all governmental entities of poor and rich countries are struggling in the countenance of unrelenting budget constraints; government downsizing; public demand for increased transparency in public procurement; and greater concerns concerning efficiency, equity and fairness. Besides, Thai (2009), study pointed out the policy makers have increasingly used public procurement as a tool to achieve socioeconomic goals.

According to a report prepared by the Ethiopian Procurement and Property Administration Agency Public procurement in Ethiopia dates back to 1948. The present Ethiopian government, under Proclamation¹ 649/2009, ensure that the public property, in which a significant quantity of public money is spend, is utilized in such a manner as to enable the government device maximum benefit and modernize the administration, has established the Public Procurement and Property Administration organization. Further, a new public procurement directive and manual has been issued.

Public procurement is among the most untouched issues in Ethiopia as much as my effort to find background information is concerned. In this study, the researchers have tried to come up with ideas and create dialogue on the government's public procurement practices. It also tried to

assess the procurement practices and the legal and regulatory frameworks as well as the institutional set up of the federal public procurement system.

Problem Statement

The role of procurement was to obtain the desired resource at the lowest possible purchase price from a supplier (Bowersox, Closs, & Cooper, 2002); the government activity procurement is vulnerable to corruption. Accordingly, lack of accountability, transparency and integrity has long been associated with public procurement. As a major interface between the private and the public sectors, the study of (Bowersox, Closs, & Cooper, 2002) address as public procurement provides several opportunities for both public and private performers to redirect public funds for private gain. According to the Ethiopian Procurement Administration Directive (2010) and PPA report and as well World Bank (2010), efficiently and effectively handling huge size of procurement outlay has been a policy and management concern.

In addition, Public Universities in Ethiopia engage in recreation a vital role in ensuring access through the investment of significant resources in financial assistance for students. In addition, Institutions also seek to maximize educational quality of their employees to increase production capacity. For this convenience, in Ethiopia the federal government budget so called public budget is a main source for constructing and running universities near by the community. The inputs, funds,

procurements and expenditures due to matters are core challenges whether or not they are in line with government policies, procedures and regulations. Waweru, *et.al.*, (2011), also states with the tremendous increase in university students' enrolments experienced in Ethiopian public universities since years 2005, financing of university education has become topical matter among education stakeholders. This means that, universities face countless factors that increase costs by rising labor costs, blocking rules, laws & policies, regarding with procurements, expenditures and others, unless the direction and solution are provided for future enhancement. Despite these issues, universities are searching for new and innovative ways to cut costs or challenges in using government budget for procurement and capital expenditure properly while improving educational quality.

However, procurement and budget utilization in higher education in general is among the most untouched issues in Ethiopian public university as much as our effort to find background information is concerned. In this study, therefore, the researchers tried to come up with ideas and create dialogue regarding procurement practices and challenges; budget utilization practices and challenges of public universities in Ethiopia in general and in Amhara regional state in particular. Moreover, there were an effort to identify ways to improve on both procurement and budget utilization.

Research Questions

According to the problem statement, there are four very important questions that can be asked:

1. What are the procurement challenges in the public universities in Ethiopia?
2. How can public procurement in public universities be improved?
3. What are the budget utilization challenges in the public universities in Ethiopia?
4. How can budget utilization in public universities be improved ?

General objective

To assess the procurement and budget utilization challenges in Public universities in the Amhara Regional State and to provide ways to handle over the identified challenges.

Specific Objectives

- To assess the procurement challenges in the public universities in Ethiopia.
- To identify the budget utilization challenges in the public universities in Ethiopia.
- To forward ways how can public procurement in public universities be improved.
- To forward ways how can budget utilization in public universities be improved.

Significance of this study

The outcome of the study can be used for improving the practices of procurement and

budget utilization in the mentioned universities and similar universities in Ethiopia. The recommendation provided, are intended primarily for use by the higher officials of the universities and who are involoving the areas. It will help them to assess what needs to be monitored, analysed, maintained, and fixed regarding to procrument and budget utilization. This paves way to see better practices in procrumentand budget utilization in the universities with which, ultimately univesity communities will make substantial contributions to the development of the country.

Scope of the study

There are many universities, which are administered by federal government, in Ethiopia. This study focused only on those university which is found in the Amhara Regional State. Among those, three universities, namely, Gonder University, Wollo University and Debre Berhan University were included in the study as these universities were expected to represent and provide all relevant information provided by other universities and higher officials, directors and those who are working directly in the aforementioned subject were considered for this study as these groups provided potential data on the challenges and remedies need to be made regarding procurement and budget utilization.

Review of Related Literature

In this, relevant concepts and empirical contexts a literature review linked to

procurement and budget utilization concepts issues are presented regarding the nature; principles; processes, methods; ethics; integrity, transparency, accountability, corruption and bid rigging in public procurement in general and public procurement in Ethiopia in particular.

According to Odhiambo and Kamau (2003: 10), public procurement is agreement means of acquiring or obtaining, products, construction works and services by the public sector from suppliers in the local and global market. According to (Mahmood, 2010: 103), procurement is subject to the general principles of fairness, equitability, competitiveness, transparency and cost-effectiveness. According to Thai (2009), the principal hallmarks of proficient public procurement are: Economy, Efficiency: Fairness, Transparency, Accountability and Ethical Standards, Public Procurement Processes and Methods

The procurement acquisition Process is closely tied to almost all other functions included in an organization and also the external environment, Leenders et al. (1989). No procurements can be expected to buy without knowing exactly what the using departments want. According to Leenders et al. (1989), the purchaser should question the specification and Supplier selection. This constitutes an important part of the buying function, and essentially it involves the location of qualified sources of supply and result in on time delivery of acceptable product and needed services. According to Thai

(2009), Analysis of bids, Preparation of the purchase order, Follow-up and expediting, Receipt and inspection of goods, Clearing the invoices and payment, and Maintenance of records with common methods of procurement of Open Bidding, Two stage Tendering, Restricted, Tendering, Direct Procurement and Request for Quotation.

According to Thai (2009), challenges of public procurement can be seen as internal and external (organizational and non-organizational). In the Thai (2009) study, Internal Challenges are organizations ability to accomplish procurement objectives and policies which is influenced by Professionalism or quality of procurement workforce; internal controls; Staffing levels, Procurement organizational structure, Procurement regulations; legislative oversight; rules and guidance. External Challenges: environment factors including market, legal environment, political environment, organizational environment, and socio-economic and technological factors. According to Sue Arrowsmith (1998), by ensuring procurement transparency, countries can enhance confidence and promotes competition amongst suppliers. Effective and efficient procurement activities require the setting up of instruments of transparency. According to Giraldo (2005), "it supports non-discrimination; facilitate participation by suppliers unfamiliar with the system; to improve information for market access negotiations; to improve the decision making process;

to widen the supply base; to expose governments decisions to public and social scrutiny; to generate predictability of procurement decisions." According Grant and Keohane (2005), it is universally recognized that the criteria for an open and transparent public procurement system should at a minimum Public invitations, accessible information on the laws and regulations. Disseminating the evaluation criteria to all bidders; Public inspection of tender decisions, an effective system of domestic review; Publication of tender awards; and regulation of staff involved in public procurement

According to Soreide (2002), corruption can add 20 to 25 percent to the costs of government procurement. According to Heimler (2007), "bid rigging is an agreement between competitors over which firm will win a tender-often from government agencies". Forms of bid rigging are: Bid suppression, Complementary bidding, and Bid rotation:

Public Procurement in Ethiopia

According to John Brooks and Demelash (2009), determining the proportion of public expenditures held by public procurement in Ethiopia (and in other countries too) is difficult. Ethiopia has been undertaking procurement reforms since 1998; and in 2002 the World Bank recommended various procurement reform actions. Since more than 60 percent of the country's annual budget is spent through procurement. The Federal Democratic Republic of Ethiopian

(FDRE) drafted a new public procurement laws and regulations; namely “Federal Government of Ethiopia (FGE) Financial Administration Proclamation ¹ 57/1996” and “the Council of Ministers Financial Regulations ¹ 17/1997.” Later on FDRE established a public procurement proclamation under proclamation _{649/2009}. However, according to the World Bank sponsored Country Procurement Assessment Report (CPAR), which was released in August 1998, these rules and regulations were not made on the basis of internationally recognized public procurement legal documents and the federal procurement laws and regulations were very weak and not comprehensive. Further, the regulation doesn't put clear distinction between procurement of goods, works and consulting services.

Methods and Measures

Research Design

The study adopted an exploratory research design, qualitative approach, to collect and analyze the challenges of procurement and budget utilization in the public universities. It is used in order to get a better understanding (Creswell, 2002), enhanced information of procurement and budget utilizations practices in the Ethiopia public Universities and to generate ways to improve both procurement and budget utilization practices. The study examined: (1) public procurement practices and its challenges (2) the way forward for public procurement, (3) the challenges of budget

utilization, and (4) the way forward for budget utilization in Ethiopian Public Universities.

Research Approach

The qualitative research approach was undertaken in the form of in-depth literature review, in-depth interview and focus group. It involves qualitative studies using focus group discussion and interview of higher officials and those who are working directly in the aforementioned subjects.

Population and Unit of Analysis

This study was purposely chosen three from the ten public Universities in Amhara regional State in Ethiopia; namely, Wollo University, Gonder University, and Debre Berhan University. These universities provide potential data and can represent remaining universities and carrying out wider and many types of disciplines (services) compared to other universities. Study comprised of higher officials (top level), directors and those who are working in Procurement and budget sections in the selected universities. The integration of these units of analysis provided appropriate information on the challenges of procurement and budget, and its remedies in both cases.

Identification of Challenges of Procurement and Budget Utilization

In-depth literature review was conducted to identify the challenges of procurement and budget utilization that helped the researcher in highlighting. This was

followed by data collection from the realistic environment over the targeted samples using two qualitative data collecting techniques; namely, depth interview and focus group discussion engaged in the field.

Sampling Method

Purposive sampling and snowball sampling were used in this study. The sample sizes of 15 participants (5 from each university) were selected for interview and include: procurement directors and officers (purchase pool unit), budget officers, finance director and officers, market price assessment officers, audit director and officers, anti-corruption and ethical directors and users. Focus group discussion members were selected using nomination (chain referral sampling), one focus group with 4-6 participants from each 3 university.

Research Instruments and Data Collection

Open-ended questions and additional ad hoc questions were asked to clarify the given responses and enhance the productivity of the interview process. Data from these sessions were recorded in note form and summarized immediately after each session by researchers. All communications during data collection were made in the local language, Amharic. All questions and data collected were translated into English for reporting purpose in the study.

Guiding Questions: 1) what are the procurement challenges in the public

universities in Ethiopia? 2) What are the budget utilization challenges in the public universities in Ethiopia? 3) How can public procurement in public universities be improved? 4) How can budget utilization in public universities be improved? 5) If any other suggestion for this study, please specify it.

Subsequent questions were followed in response to the above depth-interview and focus groups discussion.

Data Analysis

The qualitative data collected during all the depth-interview and focus-group sessions were analysed using frequencies, rankings and content analysis.

The resulting categories were analysed in relation to the results of the literature review in order to see how well the set of data obtained through the literature review represented the patterns in the set of coded data. New patterns would emerge from the data that could be added to the results of the literature review.

Data Analysis and Presentation of the Research Findings

Depth-interview and Focus Group Discussion were held with the following major topics: i) Procurement challenges and ways to overcome the challenges, ii) Budget utilization challenges and ways to overcome the challenges

Procurement challenges in Public Universities:

The following questions were raised at the interview and focus group discussion

session, and identified the challenges as shown below.

Question 1: What are the procurement challenges in the public universities in Ethiopia?

Excerpt i: extracted challenges while discussion session are: - procurement takes long time, Delay in payment request, Delay in approval of payment request (delay on the hands of: project advisor, project officer, and finance officer these which all lead to corruption. Pro-forma is used instead of request for quotation, three different pro-forms are provided by one vendor who may have three different stamps; Fro-forma process is not supervised by independent persons, done only by procurement pool/unit; Suppliers are negotiating with pro-forma managing units/ individuals; Pro-forma threshold sometimes prepared deliberately by dividing requisition or demand into parts or sub amounts. Missing some specification issues and Confusion with some figures (for- example one packet pen may not contain exactly 50 piece of pen, one packet of paper might contain 400 piece of sheet or some cases 500 of sheet); some supplies which are used for food in cafeteria like egg, teff, rice lacks specification; Lack of specialized staff who state specification as technology change; Deliberately abusing stated standards/specifications by suppliers by giving another meaning. For construction contract Bid winners/ suppliers not perform works on agreed time; Suppliers not provided supplies as per agreement

or as per sample/specification. Flow of procurement is not transparent to others university community and it is not displayed soon after finalizing of procurement; Responsible for procurement is indifference among procurement units in the case of pro-forma procurement; Current market price assessment not taken accountably; There is some variation between assessed market price and procurement purchased price; there is time gap between assessed price and purchase price.

Subsequent questions were followed in response to the above interview and focus groups discussion. There were made an effort to identify more challenges and solutions until saturation of data reached.

Focus group discussed regarding challenges of Procurement in the Universities include: Purchase requisitions of various property using departments and units are not collected and compiled timely as procurement time schedule or plan. Using departments or units need properties and services at near time to the use of properties and services to run operation and serve their customers. Users of properties do not worry about the procurement procedures. Delay in payment request and approval: this is delay by project advisor or project officer to approve stage of activities done by construction contractor as per design or as required quantity, delay to approve payment document or voucher all these which leads to corruption. The pro-forma procurement process was undertaken

alone the pool unit members. This whole distribution and collection of pro-forma to and from suppliers perhaps undertake by single member of a pool because they know each other what are going on during pro-forma which more resulted in lack of dissemination of information to public community

Setting and description of standards and specification of an item which are employed in a given procurement is a challenge. Consequently, in more procurement case specifications is abused by suppliers or winners and affect the quality and quantity of properties and services obtained via procurement. Contracts between university and vendors sometimes are not administered as per agreement. The construction and other types procurements have followed by contract which gives right to bid winner to sale the properties and services to public universities, and obligation to public universities to pay the money amount of those properties and services to procurement bid winners or vendors but Some vendors are not performing as per contract which affects quality, quantity and efficiency of the procurement

Some bidders win the bid by lowering price and enter in to contract for supplying procurement for time contract, but the price is fluctuating from time to time, in this case the law requires price adjustment. Consequently, it results in corruption unless the current price assessment is done efficiently. As a result of depth interview and focus group discussion, data from

excerpts i was coded and the following summarized challenges were identified and include: Delay in procreant, Pro-forma elusion, Specification (standard) setting, construction contract administration, Accountability and Transparency.

Ways to Improve Public Procrument in Public Universities

The following major question was raised at the interview and focus group discussion session and identified the following ways as shown below.

Question 2: How can public procurement in public universities be improved?

Excerpt ii: extracted ways while discussion session are:- Accurately including assessed purchase requisition or demand; Improving procurement staff skills; Awareness creation, developing transparency and trust; Creating compliant servants; Having well trained technical profession for setting standards (specifications) and procurement documentation; Pro-forma flow shall be supervised and controlled independently; Accurate specification shall be stated fully so as to prevents pro-forma elusion; University shall set new managerial mechanism for contract administration. Subsequent questions were followed in response to the above interview and focus groups discussion. There were made an effort to identify more challenges and solutions until saturation of data reached. The following points are duly discussed regarding strategies (ways) to improve procurement in public universities: Need

for purchase requisition nearly supervised by procurement unit. To do this procurement unit shall approach to prospective users' unit or department and facilitate them to submit their need timely to procurement unit. Public universities shall have well trained technical professionals who exercise their due care in setting standards and specifications of a property employed in procurement as technology changes from time to time. To manage and control pro-forma dodging by suppliers and vendors during purchase process, public universities shall design new strategies unless open bid is in use. Pro-forma process or flow should be supervised independently. Internal control of procurement particularly to property warehouse shall effectively be operated to reduce re-purchase or purchasing of a property already in store. Market assessment price shall reveal on the date of pro-forma distribution. To create public trust and transparency, it needs the procurement statements of report in short descriptive ethical manner, way of procurement, resources employed in procurement, bid winners or suppliers and responsible units or teams of procurement that shall be displayed on public board.

Budget Utilization Challenges in Public Universities in Ethiopia:

The following major question was raised at the interview and focus group discussion session and identified the following points considered as a challenge to budget utilization in public universities.

Question 3: What are the budget utilization challenges in the public universities in Ethiopia?

Excerpt iii: extracted challenges while discussion session are: - Lack of adequate and experienced budget experts; there is poor market-oriented cost estimation practice; there is no accountability in budget utilization; Institutional regulation regarding Budget transfer; Delay in availability fund from ministry of finance and economic development. Subsequent questions were followed in response to the above interview and focus groups discussion. There were made an effort to identify more challenges and solutions until saturation of data reached and the following were discussed regarding challenges of budget utilization in the universities include: Lack of continual determination and report of budget balance in each budget code; Qualitative analyses demonstrate that there was no accountability in budget utilization, there is no market-oriented cost estimation practice; Lack of adequate and experienced budget experts is other issue that contributes to worsen the problems, Lack of continual determination and report of budget balance in each budget code and also there is no evidence-based evaluation mechanisms in the budget utilization at each level of the public universities; Weakness of internal control to follow budget utilizations

Ways to improve Budget Utilization in the Public universities

The following major question was raised at the interview and focus group discussion

session and the discussions identified the following points to improve budget utilizations practices in public universities as shown below.

Question 4: How can budget utilization in public universities be improved?

Excerpt iv: extracted points while discussion session are:- Assuring the availability of budget before entering in to obligation; by encompassing well planned budget transfer; properly preparing budget request document to Ministry of finance and Economic cooperation; there shall be continual determination and report of budget balance in ach budget cods. Subsequent questions were followed in response to the above interview and focus groups discussion. There were made an effort to identify more challenges and solutions until saturation of data reached and the following were discussed regarding strategies (ways) to improve budget utilization in public universities include: Creating awareness and Transparency for budget unit staff in pricing in preparation of budget; Creating ethical value and experts for budget unit staff in budget utilization; Increasing internal control and accountability of the public university. These emerging patterns and themes above were generated through confirmation and reconfirmation the challenges and strategies (ways) to improve procurement and budget utilization.

Summary of findings

The major challenges identified in

implementation of public procurement are: delay in procureant; pro-forma elusion or dodging; specification (standard) setting; contract administration (especially construction contract); accountability and transparency.

The mechanism to improve procurement practices are: accurately including assessed purchase requisition or demand; Improving procurement staff skills; awareness creation, developing transparency and trust; Creating compliant servants; having well trained technical profession for setting standards (specifications) and procurement documentation; supervising and controlling of pro-forma procurement independently; accurate specification shall be stated fully so as to prevents pro-forma elusion; setting new mechanism for contract administration by University. As it was supported by participants in the discussion, a transparent procurement process requires law-making and administrative actions such as transparent procedures, fair pre-qualification actions, protection against corruption, and transparent choice of the winning bidder, also clear and comprehensive bidding documents, and contracts.

Regarding Budget utilization challenges, the following are identified: lack of adequate and experienced budget experts; there is poor market-oriented cost estimation practice; there is no accountability in budget utilization; Lack of continual determination and report of budget balance in ach budget codes and institutional regulation regarding Budget

transfer; Delay in availability fund or delay of requested fund from ministry of finance and economic development.

Ways to improve budget utilization are: having expert staff, encompassing well planned budget and transfer; properly preparing budget request document to Ministry of finance and Economic cooperation

Conclusions

As far as a practical contribution is concerned, this study showed that there are challenges in procurement and budget utilization that need to be closely monitored and improved by the management of the universities. The management could use these aforementioned for being effective and efficient so as to achieve their goals. This extends to better delivery of services, for instance, teaching learning, and research and community service. Being able to understand how various challenges (factors) impact on the procurement and budget utilization would eventually enable universities to design the service-delivery process in an efficient manner. Also, done in full awareness of the strengths and weaknesses of these and their effect may help to allocate resources appropriately so as to deliver better service to students. Identifying the major challenges in both procurement and budget utilization and knowing strategies in such cases, have its own importance for improving the service given by the universities. Improved university services would lead to improving the quality of education and thereby

producing better graduates and would therefore play a significant role in the development of a country.

Limitations of the study

Since the respondents of this study came from three universities in Amhara Regional State, It was very difficult to conduct focus-group discussions with higher officials, as they were very busy. Some of the officials in the area were also not cooperative for interview and for showing accounting documents perhaps results obtained could not be similar in other states in general and universities in particular and this could limit the generalizability of the results.

Recommendations

Informed with the challenges and solutions has paramount importance so as to take measures in the following: Managers of the universities need to take corrective action on delayance of procurement and pro-forma purchase. Managers of the universities have to provide training for those who are developing specification. Great attention should be taken in the contract Administration (especially construction contract) activities as this area has much more capital is invested. The university has to work much on accountability and transparency through creating awareness. The university has to have qualified employees in order to effectively and efficiently address its objectives. There is need to deal Ministry of Finance and Economic Development regarding delay in availability of fund.

Possible further research

In order to improve the generalizability of the results, future studies should involve in other universities and conducting this type of research with number of respondents. Despite the best efforts to identify those challenges, there might be unobserved areas that could be investigated as additional challenges, and important for improving procurement and budget utilization practices. Hence it is recommended that further interview and focus groups discussion in different universities should be conducted.

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