

**COURSE NAME: FINANCIAL MANAGEMENT**

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**E-Procurement as a panacea of sound financial management in Uganda's public sector:  
The case of Ministries, Departments and Agencies (MDAs) in Uganda.**

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## Abstract

For quite a long period of time, blames on the government of Uganda as is the case with other developing countries and more so in Sub Saharan Africa have been awash in academia and media. The function has been plagued by inequities such as misallocation of funds, embezzlement, cost overruns, misstatements and long lead time, among others. However, this trend has compelled politicians to craft strategies for reversing this trend, consequently giving rise to the adoption of e-procurement. In this paper, the ideals of e-procurement are presented and their manifestation of sound financial management discussed. The review paper is based on literature sourced from the internet and websites of different public institutions in Uganda. Among others, this paper qualifies e-procurement as an important strategy that has helped to fill the many voids in the traditional procurement practices by public institutions. Specifically, e-ordering, e-tendering and e-sourcing as is the case elsewhere have improved on information sharing, sourcing of the most competent suppliers and vendors, considerably reduced on the agency problems and squared the possibilities of nurturing and nursing strategic relationships with the vendors. As a revelation of sound financial management, the study recommends that efforts be made to ensure that staff are trained on the best practices of implementing the system while also ensuring that the security of the procurement databases online is guaranteed.

**Keywords:** *Procurement, e-procurement, financial management, strategic relationships, Information sharing*

## Table of Contents

Abstract .....	iii
Table of Contents .....	iii
List of Abbreviations and Acronyms .....	iv
1. Introduction.....	1
1.1 Overview of financial management .....	1
1.2 Public sector financial management reforms in Uganda .....	3
2. e-government procurement as predictor and indicator of sound financial management .....	4
2.1 Brief background on public procurement .....	4
2.2 E-government as a panacea of sound financial management in Uganda.....	5
2.3 Theoretical framework.....	7
3. Discussion of emerging issues on e-government procurement and sound financial management.....	8
4. Practical implications.....	9
5. Conclusion .....	10
References.....	11

### **List of Abbreviations and Acronyms**

ICT	:	Information and Communication Technology
IFMIS	:	Integrated Financial Management Information System
MoICT& NG	:	Ministry of ICT and National Guidance
NEMA	:	National Environmental Management Authority
PPDA	:	Public Procurement and Disposal of Assets
PSRRC	:	Public Service Review and Reorganization Commission
SSA	:	Sub Saharan Africa
UNDP	:	United Nations Development Programme
URA	:	Uganda Revenue Authority

## 1. Introduction

### 1.1 Overview of financial management

*If men were angels, no government would be necessary. If angels were to govern men, neither external nor internal controls on government would be necessary. In framing a government which is to be administered by men over men, the great difficulty lies in this: you must first enable the government to control the governed; and in the next place oblige it to control itself. A dependence on the people is, no doubt, the primary control on the government; but experience has taught mankind the necessity of auxiliary precautions. (James Madison or Alexander Hamilton, The Federalist No.51, in Rossiter 1961)*

The brown-coloured excerpt above has been selectively placed here as a curtain raiser about the credibility of prudent financial management as an antecedent of good governance and stellar performance of public sector institutions in developed and developing countries alike. It underlines why blanket controls are a necessity in the management of government business in general and finances in particular. London School of Management and Finance (2018) defines financial management as endeavors made in the areas of strategic planning, organizing, directing and controlling of the financial undertakings of an institution. The aspect of finance is a vein through which the life stream of organizations pulsates. Ejonalibu (2019) that finance holds a special place in the conduct of government businesses buttresses this proposition. Cognizant of this, Olaopa (2022) reasons out that seasoned leaders have created provisions necessary to enforce administrative and financial reforms in order to achieve national short- and long-term goals.

However, not much has been realised in the area of financial management especially in Africa to the extent that in countries like Nigeria, nuances of indigenous knowledge (well credible as they might be) are now being proposed as special vehicles through which sound financial management will be realised. In appreciation of this trend of events, Olaopa (2022) argues that the indigenous knowledge will provide vistas for moral and ethical standards among public finance managers and

help to among others engender prudence, probity, accountability and transparency, virtues that have been missing in the public finance management activities. The outcry is even vindicated by increasing commonality of opacity in Auditor Generals Reports regarding public financial expenditures. Cases of mismanagement, embezzlement of colossal sums of money, unspent block grants by local governments (for countries running decentralized models such as Uganda), wasteful expenditures, misappropriation, shoddy works, material misstatements, abandonment of public projects, cost overruns, ghost workers and unpaid salaries and operation of personal bank accounts in foreign banks especially in Europe and North America have become salient features of public servants in Africa especially those with access to public funds (Ejonlibu, 2019, Enofe et al., 2017).

For a long period of time, the politicians in Africa blame shifted the poor financial management in all public institutions to domineering by the developed countries especially in the late 1970s and early 1980s (Wynne, 2011). This is akin to a man or woman of sound mind attributing their precarious conditions to growing up in orphanhood. Coming to face with reality, many African leaders have ceased to blameshift the woes of public financial mismanagement to external forces and have come up with radical policies and reforms to achieve sound financial management in the public sphere. Enofe et al. (2017) define financial management reforms as a suite of procedures, standards and performance outputs that are related with the ways in which the financial transactions by the public institutions are handled, recorded and reported. The complex reforms are financed and supported by foreign consultants and the international financial institutions (Wynne, 2011). This is mainly aimed at minimizing wastage, which manifests at different facets of public institutional performance (Integrify, 2021). Sound financial management of the public sector promotes efficiency (Jo, 2019; Iryna, 2021) and quality of services delivery (Banton &

Boyle, 2020). One of the innovative ways of realizing prudent financial management in the public sector is the automation of activities. This option is even graced by the extant discoveries being made that are among others focused on realisation of operational efficiency in organizations and institutions. The need is even greater with the emergency of Industry 4.0 (Abbasi & Kamal, 2019; Nenov, 2021). Based on the analogy above, the focus of this paper is public service reform focusing on public procurement reform. Specifically, the writeup is tailored to the integration of Information and Communication Technologies (ICTs) in public sector financial management. Contextually, the gist of the matter is on public procurement in Uganda and the anticipated windfall benefits of e-procurement in Uganda. Amankwa and Tetteh (2022) argued that much as reforms have been initiated to improve on public procurement, in many developing countries, the procurement processes are far from efficient, with many operating under opacity. The typifying feature of public sector institutions in agency problems is indicative of even more novel techniques for enhancing efficiency (Amankwa & Tetteh, 2022).

## **1.2 Public sector financial management reforms in Uganda**

The commitment of the government of Uganda to realize better financial management in the public institution has been manifested since 1980s. Specifically, in 1989, the government created the Public Service Review and Reorganization Commission (hereafter, PSRRC). The primacy of creation of the PSRRC aimed at providing a thorough scrutiny of how the public service entities were performing against the stated short- and long-term objectives for which they were created to achieve. This was one of the three goals of PSRRC, the other two being the need to identify the weaknesses that wrecked the successful performance of public institutions and the other, to propose the ways and means through the identified weaknesses could be addressed, this done in

form of action proposals to the government of Uganda (Ministry of Public Service, 2008). This crusade led to the birth of various watchdogs that among others, were intended to provide a corrective mechanism of how public funds could best be allocated and utilized. To mention, the Public Procurement and Disposal of Public Assets Authority (PPDA), National Environmental Management Authority (NEMA), Uganda Revenue Authority (URA) among others were born out of this initiative (Kakwezi & Nyeko, 2019). Emphasis is put on PPDA, given its relatedness to public procurement, the gist of this paper. The PPDA in Uganda operates following the legal specifications of the PPDA Act 1 of 2003. While according to Andrew (2013), the status of public procurement has greatly improved overtime, there are still remnants of the traditional procurement system with public procurement corruption continuing to cover headlines in the media. Thus, it is highly believed that the step taken by the government of Uganda to usher in e-government procurement will serve as a grandeur for ceding corruption in public procurement and therefore saving the government of lots of money that would have gone to waste.

## **2. E-government procurement as predictor and indicator of sound financial management**

### **2.1 Brief background on public procurement**

World over, public procurement systems have provided a sure way by which governments have pursued and achieved several objectives in the environmental, economic, social, technological, cultural and legal spheres. Of late, global consensus is also obliging countries to respect and protect human rights (Williams-Elegbe, 2022). The foregoing is an exemplar of how public procurement is a conduit through which national goals are realizable and duly achieved if the right procedures and guidelines are borne in mind. In affirmative therefore, efficient public procurement manifests sound financial management (Williams-Elegbe, 2022). For this reason, governments have



undertaken mega projects aimed at leveraging information and communication technology (ICT) growth so as to turnaround the quality of public procurement services in order to realize the desired state of socio-economic development (Adjei-Bamfo et al., 2020). The concerted efforts on bettering the procurement systems is underscored by factual information about the credibility of public procurement as a backbone of socio-economic growth and development (Florino et al., 2018; Husgafvel et al., 2022; Khan, 2018; Mwaiseje & Changalima, 2020; UNDP, 2012; Villamil et al., 2022). Cross-sectionally, the above studies highly regard public procurement as an engine of growth. However, despite this positioning, the most important factor is the commitment of the leaders to run efficient procurement systems (Duguay et al., 2020; Kendo & Getuno, 2016). On the basis of the foregoing dictum, many governments worldwide and mostly of developing countries are under great pressure to ensure that their procurement systems are efficient, given the lion's share portion of the national budgets allocated to this function (Whitmore, 2015). As an antidote to the lows reported on the performance of the procurement function in the brick and motor mode, several steps have been undertaken to address the recurrent flaws. The newest and highly credited strategy is the adoption of e-procurement as discussed in the sections following.

## **2.2 E-government as a panacea of sound financial management in Uganda**

In the last two decades, several commissions of inquiry and voluminous articles have been authored about the illicit ways in which public procurement is conducted. The distinct features of highly criticised public procurement performance are typical of other SSA countries and regrettably, this has caused waste of huge sums of money from docket of the taxpayer and the donors. To mitigate the continuity of this state of affairs, the government of Uganda has undertaken significant steps to streamline the public procurement system in order to curtail the wastages.

Notable among the strategies is the formulation of the e-government policy in 2010. Falling under the Ministry of Information and Communications Technology and National Guidance (MoICT&NG), the focus of this policy ensure that the conduct of public procurement is conducted online using the internet. What is more to say, all public institutions with a procurement function are supposed to advertise online (World Bank, 2020). This is called e-sourcing. Larsen (2021) defines e-sourcing as a collection of procedures by which procuring institutions via the internet and other decision support tools sources and identifies the new suppliers. The same institutions are also required by the policy to publish all the requisite documents and the reports online for public consumption (World Bank, 2020). By doing so, e-tendering and e-ordering are enhanced. Defined, e-tendering refers to the issuing out and receiving of the tender documents through the electronic platforms (Larsen, 2021). This provision is advantageous in the procurement process because it enhances transparent operations. On the other hand, e-ordering refers to the online mediated ordering of goods and services (Kiroski et al., 2010; Ndei & Mutuku, 2021).

Uganda is a laggard in the adoption of e-procurement. The early adopters including many African countries already have efficient e-government procurement systems. The pioneer country in Africa (Rwanda with its UMUCYO system) has served as a nursery for benchmarking studies which has seen other countries in the East African Community such as Tanzania and Kenya automate their systems (Bairo, 2020; Rusohoka, 2020). At present, these countries are herald as excellent and among topmost examples along key e-government procuring nations worldwide. Uganda by showing commitment to the implementation of e-government procurement (26 public institutions already connected) is hoped to join the ivy-league countries with reputable and streamlined public procurement function to reckon with. Arguing a case for the viability of

e-procurement in filling the gaps in the financial management practices of the public institutions in Uganda, efforts have been made to link the submissions made to the established body of knowledge about financial management. Thence, this paper is anchored on a theory as discussed below;

### **2.3 Theoretical framework**

The evaluation of the potentials of e-procurement in improving the state of public financial management in Uganda is rooted in the Transaction Cost Theory. As a brain child of Ronald Coase, the theory was propounded in 1973. To begin with, Coase (Ghoshal & Moran, 1996; Hill, 1990) conceptualized transaction costs to mean the sacrifice made or what is foregone to produce goods and services through the market mechanism. The bottom line of the theory pertains to the decision by organizations to outsource from the external environment. By doing so, the theory obliges the entities sourcing for the goods and services to ensure that they minimise the costs of acquisition as well as minimization of any possible delays that are likely to arise due to bureaucracy (Hill, 1990). Cost overruns and bureaucratic red tape are twin bed fellows that characterise many public sector institutions in SSA. These have become unavoidable because of the agency problem. To do away with these challenges, the transaction costs theory assumes that engagement in cost minimizing and bureaucracy reducing deals such as e-sourcing, e-tendering and e-ordering is the way to go. The trio as components of e-procurement according to this theory are vistas of transparency and efficient public procurement systems (Chen et al., 2021). Following the grounding of the paper in established theories, in the next section the relationship between e-procurement and financial performance of public sector institutions is covered;

### **3. Discussion of emerging issues on e-government procurement and sound financial management**

e-government procurement presents one of the excellent ways by which the developing countries can improve on the quality of services delivery while also realizing value for money. e-government procurement greatly improves the performance of procurement activities and processes carried out by public institutions (Gathi et al., 2021; Issabayeva et al., 2019). Among others, it increases on the competitiveness of the public institutions in public service delivery, minimizes the transaction while increasing on transparency leading to manifold increase in public trust (Issabayeva et al., 2019). Fast backward, the decision of the student to argue out a case for e-procurement hinges on the cross-cutting issues of procurement corruption and wastage of colossal sums of tax payers' money using the old procurement models as highlighted in the reports of Auditor Generals. Thus, the undertakings such as posting of request for proposals online eliminates gaps such as selective preference for certain suppliers and vendors as well as ironing out of hitherto problem of information hoarding. This assertion is mirrored in the works of Paul (2009) who argued that once e-procurement is embraced by the government, bids are elicited from a cross section of vendors, outcomes of which include acquisition of reputable vendors and suppliers and encouragement of competition leading to quality goods and services. Further appraisal is provided by Wanyama (2012) who argues e-procurement guarantees timely delivery. In the past, long lead times have been a common malaise in the public procurement systems in Uganda leading to financial mismanagement especially with high inventory carrying and management costs.

In the old models of public procurement, the negotiations between the institutions and the business partners were bureaucratic leading to unnecessary delays, long lead times and voluminous paper works making all of which were costly (Chen & Paulraj, 2004). Such activities have now become history with e-negotiations on board. The decision to adopt e-procurement systems implies that the suite provisions such as negotiation support systems simplify processes such as information sharing, handling of several procurement deals at the same time while also providing avenues for easy monitoring of the entire procurement process (Saeed et al; 2005). This minimizes the possibility of opacity and translucency, the two avenues through lots of money have been lost in the past procurement regimes. e-government procurement attracts the use of e-invoices which helps public institutions to save time and costs. In addition, the e-invoices help in reducing on errors common with manual inputting of data, saving of transport costs and elimination of costly printing service. This brings about process efficiencies in the procurement system. With the advent of Artificial Intelligence and high-profile e-payment systems such as Salesforce.com, the adoption of e-procurement in Uganda is hoped to expedite the processes of e-payment hence minimizing the possibilities of embezzlement and misappropriation of public funds that was common under the traditional procurement systems. The digitalization of the procurement processes under e-government systems will also guarantee better vendor and supplier relationship management as well as supplier integration (Albinkhalil & Razzaque 2021; Singh & Chan, 2022). This adds value to the public sector institutions. Borrowing a leaf from the foregoing, I greatly support the policy of e-government procurement in Uganda.

#### **4. Practical implications**

e-procurement applications are moderated by technology. ICTs revolutionise organizations when they have been correctly applied. Thus, security is paramount to prevent the possibility of cyber

fraud. Cyber security notwithstanding, technologies can damage the credibility of an institution when the personnel operating them have not been retooled to manage and run them in the most commendable way. Therefore, regular trainings are important in order to keep the staff in public institutions abreast of the sudden changes. In my wisdom, and given my long tenure as a public servant in Uganda, I would suggest that the government arranges for several vestibule trainings of public sector procurement staff and subjecting the newly recruited ones to mentorship and coaching. They should be made to become understudy workers. This will lead to proliferation of the hybrid knowledge from vestibules across the organizations and hence common knowledge. As well, given that the system operates in the ICT medium, a disaster recovery plan is important. Lastly, mandatory introduction of e-procurement in all business-related courses taught by the higher education institutions will equally fill the void of manpower shortage.

## **5. Conclusion**

e-government is the way to go. Building on the successes registered with Integrated Financial Management System (IFMIS) in Uganda, the e-government procurement will save the government huge sums of money that have been allocated to the procurement units of the public institutions. The challenges that have plagued the procurement system such as misstatement of material information, shoddy work, embezzlement of funds will gradually disappear. Consequently, prudent financial management will be realised. The anticipated outcomes include high level of trust in public institutions by the public and donor community and as a result, the quality of public services will improve proportionately.

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