

Restructuring Approval Hierarchies to Strengthen Oversight of Limited Competition and Circumstance-Driven Methods in Ghana's Public Procurement Landscape

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Abstract: This study examines the approval hierarchy governing restrictive tendering and single-source procurement in Ghana's public procurement system and proposes a restructured framework to strengthen oversight, accountability, and value-for-money assurance. Using a documentary and doctrinal research design, the study analyzes legislative instruments, Auditor-General reports (2022–2024), and relevant scholarly literature through thematic, content, and comparative analysis. The findings reveal that while the existing approval system is structurally comprehensive, it is largely compliance-driven, characterized by weak cost validation, retrospective approvals, limited sector-specific scrutiny, and vulnerability to political and institutional influence. These weaknesses undermine the effectiveness of non-competitive procurement methods and increase the risk of inefficiency and abuse. In response, the study develops a multi-institutional approval framework that integrates the Value for Money Office, Sector Ministries, Ministry of Finance, and digital systems such as GHANEPS and GIFMIS into the approval process. The proposed model shifts approval from a procedural exercise to an analytical governance function, ensuring ex-ante control, enhanced transparency, and stronger fiscal discipline within Ghana's public procurement landscape.

Keywords: *Public Procurement; Restrictive Tendering; Single-Source Procurement; Approval Hierarchy; Value for Money; Competitive Tendering.*

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I. INTRODUCTION

Public procurement remains a central instrument for economic governance, public service delivery, and fiscal accountability in Ghana. While the legal framework established under the Public Procurement Act, 2003 (Act 663) as amended by Act 914 provides a structured system for competitive procurement, it also permits the use of non-competitive methods such as restrictive tendering and single-source procurement under defined conditions. These methods, though necessary in certain circumstances, have been consistently associated with heightened risks of abuse, weak justification, and compromised value-for-money outcomes (Osei-Tutu et al., 2010; Aryee et al., 2025).

Empirical and audit evidence suggest that irregularities in procurement processes often arise within these exceptional methods, where approval systems may prioritize procedural

compliance over substantive scrutiny (Auditor-General, 2022; Emmanuel, 2021). This study, therefore, interrogates the approval hierarchy governing these methods and proposes a restructuring framework that strengthens oversight through multi-institutional engagement, including the integration of value-for-money mechanisms and sector-based controls. By repositioning approval as a governance function rather than a procedural formality, the study seeks to enhance transparency, accountability, and efficiency in Ghana's public procurement system.

➤ *Background of the Study*

Ghana's public procurement system is guided by Act 663 and its amendment Act 914, supported by regulatory instruments such as LI 2466 and LI 2516, alongside frameworks like the Public Financial Management Act (2016) and the PPP Act (2020). While these frameworks emphasize competitive procurement, the use of restrictive

tendering and single sourcing persists due to operational, technical, and emergency considerations (Asirifi et al., 2025). However, recurring procurement irregularities highlighted in audit reports and scholarly studies indicate systemic weaknesses in approval and oversight mechanisms (Mensah & Kanda, 2022).

➤ *Problem Statement*

Despite extensive reforms in Ghana's public procurement system, the persistent misuse and over-reliance on restrictive tendering and single-source procurement raise critical governance concerns. These methods, designed as exceptions to competitive procurement, are increasingly associated with procurement irregularities, inflated costs, and weak accountability structures (Osei-Tutu et al., 2010; Lassou et al., 2024). Auditor-General reports consistently reveal breaches in due process, including retrospective approvals and inadequate justification for non-competitive procurement decisions (Auditor-General, 2023; 2024).

The existing approval hierarchy, spanning procurement units, Entity Tender Committees, the Public Procurement Authority's due diligence structures, and governing boards, appears structurally compliant but substantively limited in ensuring rigorous scrutiny and value-for-money validation. Studies suggest that compliance-driven systems often create a "compliance façade," where formal adherence masks underlying governance weaknesses (Ibrahim et al., 2017).

Furthermore, critical oversight institutions such as sector ministries and emerging value-for-money mechanisms remain insufficiently integrated into the approval process. This creates gaps in cost validation, policy alignment, and institutional accountability. Consequently, there is a pressing need to restructure and deepen the approval hierarchy to enhance multi-level oversight, curb abuse, and restore the integrity of non-competitive procurement practices in Ghana.

➤ *Research Objectives*

- To examine the existing approval hierarchy governing restrictive tendering and single-source procurement in Ghana
- To identify gaps and weaknesses in oversight and value-for-money assurance
- To develop a restructured approval framework that strengthens accountability and institutional control

➤ *Research Questions*

- How is the current approval hierarchy for restrictive tendering and single-source procurement structured in Ghana?
- What weaknesses exist in the current approval and oversight mechanisms?
- How can approval hierarchies be restructured to enhance value-for-money, transparency, and accountability?

➤ *Significance of the Study*

This study contributes to procurement governance by proposing a strengthened approval framework that enhances oversight, reduces corruption risks, and supports effective use of competitive procurement methods as outlined by (Ackah et al., 2014; Asare et al., 2025).

➤ *Scope of the Study*

The study focuses on restrictive tendering and single-source procurement within Ghana's public sector, examining approval hierarchies under Act 663, Act 914, LI 2466, LI 2516, and related frameworks. Emphasis is placed on oversight mechanisms, including the PPA, sector ministries, and electronic systems like GHANEPS, and GIFMIS, with analysis limited to secondary data sources.

➤ *Organization of the Study*

This study is structured into five chapters. Chapter One provides the introduction, background, problem statement, and research framework. Chapter Two reviews relevant literature on procurement governance, non-competitive procurement methods, and oversight systems. Chapter Three outlines the research methodology, including the documentary and doctrinal approach adopted. Chapter Four presents the analysis and discussion of findings. Chapter Five concludes the study with recommendations and a proposed approval restructuring framework.

II. LITERATURE REVIEW

➤ *Introduction*

This chapter reviews the scholarly, legal, and policy literature relevant to the restructuring of approval hierarchies for restrictive tendering and single-source procurement in Ghana. The review is directed by the central concern of the study: whether the current approval architecture for limited or non-competitive procurement methods is sufficiently robust to prevent abuse, strengthen accountability, and promote value for money. In doing so, the chapter moves beyond a general discussion of procurement performance and focuses specifically on approval power, oversight design, and institutional control. The review examines the theoretical foundations that explain why abuse and weak oversight emerge in public procurement, the legal and operational basis for restrictive tendering and single-source procurement, the current approval hierarchy within Ghana's procurement landscape, and the governance gaps that continue to undermine integrity in practice. It also considers the role of value-for-money controls, digital systems such as GHANEPS and GIFMIS, and recent reform-oriented literature on procurement effectiveness in Ghana. The chapter concludes by identifying the key gap in the existing body of knowledge: while the law establishes thresholds, committees, and approval routes, the literature has not sufficiently developed a restructured, multi-institutional approval model that combines administrative approval with independent technical, fiscal, and value-for-money scrutiny.

The term non-threshold and circumstance-driven procurement methods is used to refer collectively to restrictive tendering and single-source procurement, as both

methods are applied outside the ordinary preference for open competition and are justified by specific operational, technical, legal, or emergency circumstances rather than by routine threshold considerations alone. More specifically, limited competition refers to restrictive tendering, since competition is narrowed to a selected group of suppliers,

while non-competitive procurement refers to single-source procurement, where competition is eliminated, and procurement is directed to one supplier. This clarification is adopted to ensure conceptual consistency throughout the study.

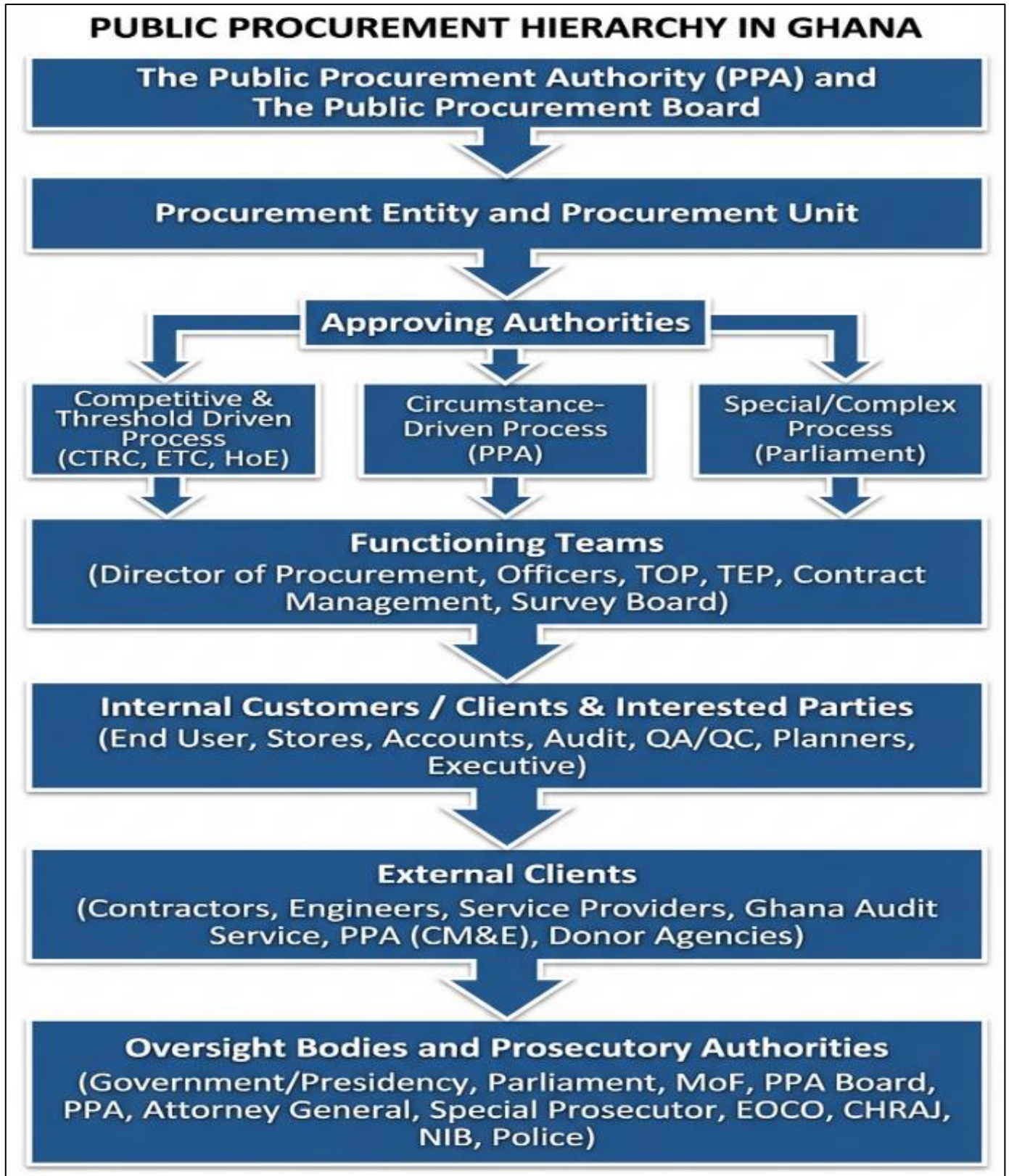


Fig 1 Public Procurement Hierarchy in Ghana (Salifu, 2026)

➤ *Theoretical Framework*

The restructuring argument advanced in this study is best supported by Principal-Agent Theory, Institutional Theory, and Public Choice Theory. Together, these perspectives explain why non-competitive procurement methods, though legally justified in limited circumstances, can become vulnerable to opportunism, compliance minimalism, and political manipulation.

Principal-Agent Theory is useful because public procurement is built around delegated authority. The public, acting through the state, is the principal, while Procurement Officers, Director of Procurement, Head of Entity, Entity Tender Committees, approving authorities, and oversight institutions operate as agents. The central concern in such relationships is information asymmetry. Agents usually possess more information about need justification, technical specifications, urgency, supplier suitability, and process timing than the principal or the wider public. Where this informational advantage is weakly monitored, restrictive tendering and single-source procurement can be justified on grounds that are difficult to independently test. This is especially problematic in sole sourcing, where the same actors may frame the procurement need, define the emergency, and defend the selected supplier. Quashie (2017) and Osei-Tutu, Kissi, and Osei-Tutu (2010) show that single-source procurement in Ghana has often been defended through technical necessity and urgency claims, yet such claims are precisely the kinds of justifications that principal-agent problems make vulnerable to manipulation. The theory therefore supports stronger approval layering, because multiple approval points reduce the probability that a single agent's account goes unchallenged.

Institutional Theory deepens the analysis by explaining why a formal legal framework does not automatically produce substantive integrity. Ghana's procurement system is heavily institutionalized through Act 663, Act 914, LI 2466, LI 2516, PPA manuals, standard tender documents, and contract forms. Yet institutional compliance can become ceremonial when organizations conform outwardly to rules while deviating in practice. Ibrahim et al. (2017) describe this as a "compliance façade," where legal adherence appears intact on paper, but deeper governance failures remain unresolved. Chikwere et al. (2019) and Gyamfi, Adamu, and Billa (2021) similarly show that compliance outcomes are shaped not only by rules, but also by organizational culture, internal incentives, and enforcement quality. Institutional Theory is therefore central to this study because it explains why the existence of approval bodies alone is insufficient. What matters is whether those bodies are structured in a way that compels meaningful review rather than routine endorsement.

Public Choice Theory is equally relevant because procurement decisions do not occur in a politically neutral environment. Procurement power creates opportunities for rent extraction, patronage, and political exchange. Lassou et al. (2024), in their analysis of the monetization of politics and public procurement in Ghana, argue that political financing pressures and networks of influence can distort procurement

incentives in ways that weaken fairness and accountability. Toku et al. (2025) reinforce this by showing that political interference significantly moderates procurement performance in Ghana's public sector. From a public choice perspective, actors respond to incentives, not merely legal obligations. This means that approval hierarchies for restrictive tendering and single-source procurement must be designed with the assumption that some actors may seek private or political advantage through exceptional procurement routes. The implication is clear: strengthening oversight requires a structure that disperses approval power, reduces discretionary concentration, and introduces institutions capable of resisting undue influence.

Taken together, these three theories justify the central argument of this study. Principal-Agent Theory explains why hidden information and delegated discretion create risk. Institutional Theory explains why rules can be followed superficially without guaranteeing integrity. Public Choice Theory explains why procurement decisions may be steered by incentives external to value for money. A restructured approval hierarchy is therefore not merely an administrative reform; it is a governance response to identifiable theoretical problems.

➤ *Conceptualizing Public Procurement Methods*

• *Competitive vs. Non-Competitive Tendering*

Competitive tendering remains the dominant procurement ideal because it is most closely associated with fairness, transparency, value for money, and equal access to public contracts. Ackah et al. (2014), studying public sector procurement in Ghana, found competitive tendering to be a practical tool for ensuring value for money, precisely because it widens participation and constrains arbitrary supplier selection. This position is strengthened by Akwandoh et al. (2025), who show that competitive tendering contributes to procurement effectiveness in the health logistics sector, and by Issah and Eric (2024), who connect competitive processes to improved procurement performance despite their transaction costs. Ameyaw et al. (2021) acknowledge that competitive tendering imposes administrative and transactional burdens, but those costs must be weighed against the governance benefits competition provides.

In contrast, non-competitive or limited-competition methods are exceptions to the general preference for open competition. Their rationale lies in circumstances where full competition is impractical, inefficient, or technically impossible. Yet this rationale creates tension. What is justified as an exception can become normalized if approval controls are weak. Asirifi, Ocansey, and Peprah (2025), in their systematic review of procurement methods under Ghana's legal framework, suggest that method effectiveness cannot be judged solely by procedural legality; it must also be evaluated in terms of outcome integrity, fairness, and accountability. That distinction is important for this study because the abuse of restrictive and single-source methods does not arise from their legal existence, but from weak control over their authorization and use.

- *Restrictive Tendering*

Restrictive tendering is permitted under Sections 38 and 39 of Act 663 as amended by Act 914, where the procuring entity is allowed to invite a limited number of suppliers or contractors under specified conditions. Its justification rests on situations where full open tendering may not be feasible due to specialized requirements, urgency within lawful limits, or the limited availability of capable suppliers. The method is not inherently improper. Indeed, in some sectors, technical complexity and market structure may support a restricted process. However, the governance problem begins when restrictive tendering is used where open competitive methods such as National Competitive Tendering, International Competitive Tendering, Request for Quotations, Request for Proposals, prequalification, two-stage tendering, or framework agreements would have been more appropriate.

Baiden, Abdul-Razak, and Danku (2015) show that procurement risk factors strongly influence method choice, while Ren, Kwaw, and Yang (2012) argue that Ghana's reform effort has often coexisted with continued reliance on traditional procurement behavior. This suggests that the issue is not only legal availability, but administrative culture and institutional preference. Where approval bodies do not rigorously test whether restrictive tendering is truly necessary, the method can become a convenient path around competition. The literature on fairness and transparency during tendering, including Asare, Fobiri, and Bondinuba (2025), therefore supports a more exacting approval standard for restrictive tendering than is often seen in routine practice.

- *Single-Source Procurement*

Single-source procurement, governed by Sections 40 and 41 of Act 663 as amended by Act 914, is the most sensitive of the exceptional methods because it eliminates competition altogether. The law generally associates it with emergency conditions, standardization needs, exclusive rights, continuity requirements, research and development, national security justification, or situations where a sole supplier is capable of delivering the required goods, works, or services. Historically, however, single-source procurement in Ghana has generated sustained concern. Osei-Tutu, Kissi, and Osei-Tutu (2010) document the Ghanaian experience with sole sourcing and show that technical necessity and urgency have long served as the principal grounds for its use. Bhatta and Sain (2023), though writing from a different transitional context, similarly identify single-source contracting as especially vulnerable where oversight and justification standards are weak.

The key issue is not whether emergencies or technical uniqueness can exist; they can. The issue is whether those justifications are independently tested before approval is granted. While Osei-Tutu et al. (2010) identify genuine technical drivers of sole sourcing, Lassou et al. (2024) argue that political monetization can subvert otherwise legitimate procurement categories. This is a critical point of synthesis: the same legal justifications that make single sourcing necessary in rare cases can be exploited in politically distorted systems unless approval is layered, evidence-based, and resistant to pressure. That is why single-source

procurement sits at the center of this study's restructuring argument.

- *The Approval Hierarchy in Ghana's Procurement Landscape*

- *The Role of Head of Entity and the Entity Tender Committee*

The Head of Entity and Entity Tender Committee occupies the earliest major institutional point of approval within the procuring entity. They are expected to provide internal oversight by reviewing procurement plans, method selection, evaluation outcomes, and award recommendations within the framework of the Act and PPA manuals. In principle, the ETC and HOE should act as an internal check on procurement units. In practice, however, its effectiveness is often limited by information dependence, institutional familiarity, and internal pressure. Mensah et al. (2022), reviewing procurement methods and approval processes in selected ministries, suggest that internal approval structures can become procedural rather than interrogative. Karikari Appiah et al. (2023) show that internal audit effectiveness significantly improves procurement performance, which indirectly underscores the point that internal committees alone may not provide sufficient challenge unless reinforced by stronger control functions.

- *The Public Procurement Authority Board*

The PPA and the board remain central to the approval of restrictive and single-source requests through their review and no-objection functions. Act 663, Act 914, and the PPA manuals position the Board and Authority as the guardians of legality, method appropriateness, and procedural compliance. The Board's role is significant because it represents the formal apex of approval for many exceptional procurement decisions. Yet the literature suggests that an approval concentrated at the administrative center can become overburdened, compliance-driven, or detached from sector-specific realities. Mensah and Kanda (2022) question the extent to which the current Act, as applied, defeats corruption in practice, while Sani (2025) similarly interrogates the effectiveness of Ghana's procurement regulation. The implication is not that PPA approval is unnecessary, but that administrative approval by itself may be too narrow to secure full value-for-money assurance.

- *Central Tender Review Committees*

Central Tender Review Committees were designed to provide threshold-based oversight, especially for procurements beyond the approving capacity of particular entities. Their existence reflects the recognition that higher-value and complex procurement requires greater scrutiny. However, threshold-based oversight does not automatically resolve the deeper problem of method abuse. If the committee system is focused primarily on monetary ceilings and documentation completeness, then the question of whether a procurement should have been non-competitive in the first place may not receive sufficient analytical attention. Kipo-Sunyehzi, Abubakari, and Banchani (2024), comparing Ghana and Nigeria, identify administrative challenges in achieving value for money, suggesting that formal structures

often exist without achieving their intended substantive effect.

- *Recent Regulatory Shifts: LI 2466 and LI 2516*

The enactment of LI 2466 and the subsequent introduction of LI 2516 represent important regulatory developments because they refine thresholds for approving authorities and procurement methods. Their significance lies not only in updating monetary limits, but in revealing the state's continuing effort to recalibrate approval authority. LI 2516 is particularly important for a 2026 study because it highlights that threshold revision remains an active area of reform. However, thresholds alone cannot solve structural weaknesses in oversight. A revised threshold may determine who can approve, but not necessarily how rigorously the approval is exercised or whether the approving body possesses the technical, financial, and sectoral competence to assess necessity and value. That is the gap this study addresses.

- *Governance Gaps and Challenges in Oversight*

- *The Compliance Façade*

The literature increasingly suggests that procurement integrity cannot be measured by procedural completion alone. Ibrahim et al. (2017) argue that public procurement in Ghana often exhibits a compliance façade, where formal conformity to legal requirements masks deeper implementation deficiencies. This insight is vital for understanding why approval chains can exist and still fail. A request may pass from procurement unit to ETC to PPA structures and still not deliver value for money if each stage is satisfied with documentation rather than evidence-based challenge. Nsiah-Asare and Prempeh (2016) emphasize measures for ensuring value for money, but the literature indicates that value for money demands more than checklist compliance; it requires benchmarking, alternatives assessment, and reasoned justification.

- *Retrospective Approvals and Audit Findings*

The recurring appearance of procurement irregularities in the Auditor-General's reports for 2022, 2023, and 2024 demonstrates that approval weaknesses are not hypothetical. Audit findings repeatedly point to due-process failures, unsupported payments, irregular contract awards, and cases where regularization is sought after the fact rather than before commitment. Such retrospective approvals or ratification requests are especially problematic because they invert the logic of procurement control. Instead of approval constraining action, action occurs first and approval is later requested as a legitimizing device. Adinyira et al. (2022), in their study on procurement post reviews, show that post-review mechanisms can reduce procurement deviations, but their work also implies that ex post correction cannot substitute for robust ex ante approval. Once an entity has committed itself to a supplier under an irregular process, the approving body operates under practical pressure to regularize rather than reject.

- *Political Interference and Monetization of Politics*

Political interference remains one of the most persistent threats to procurement integrity. Lassou et al. (2024) provide perhaps the strongest recent explanation by linking procurement distortion to the monetization of politics in Ghana. Their argument is not merely that politicians interfere occasionally, but that procurement can become embedded in broader systems of political financing, reciprocity, and influence. Toku et al. (2025) similarly demonstrate that political interference moderates procurement performance. In this context, restrictive tendering and single-source procurement are especially vulnerable because they reduce the disciplining force of open market competition. Where approval power is concentrated or weakly contested, politically connected procurement requests may move through the system with insufficient resistance.

- *Lack of Sector-Specific Scrutiny*

A less discussed but highly important governance gap is the absence of systematic sector-specific validation in the approval process. The PPA can assess legality and documentation, but legality is not the same as technical necessity or sectoral appropriateness. A health-sector emergency procurement, an educational infrastructure procurement, and a digital system procurement each require different forms of technical scrutiny. Acheampong et al. (2026), examining procurement planning and vendor management in the health sector, demonstrate that sector performance is shaped by procurement quality at a highly operational level. This suggests that approval for exceptional methods should not rest only on central legal review; it should also include sector actors capable of interrogating need, urgency, price realism, and alternatives from within the relevant policy domain.

- *Value for Money in Non-Competitive Procurement*

Value for money is the central normative standard that must justify any departure from competition. Competitive methods often generate value for money through price discovery and market comparison. Non-competitive methods do not enjoy this natural advantage, so they require compensating mechanisms. Ackah et al. (2014) and Idun and Cobblah both reinforce the role of competition in delivering value outcomes, while Kipo-Sunyehzi et al. (2024) show that achieving value for money remains a persistent administrative challenge even where procurement reforms exist.

For restrictive and single-source procurement, value-for-money assurance must therefore come from cost validation, benchmarking against comparable procurements, market intelligence, life-cycle costing where relevant, and independent challenge of supplier claims. This is where the Ministry of Finance and the newly created Value for Money Office become significant. If properly integrated, these institutions can deepen the approval hierarchy by introducing fiscal scrutiny that the traditional chain may not fully provide. The Public Financial Management Act, together with GIFMIS-based budget control, already places financial discipline at the heart of public expenditure. A more structured role for the Ministry of Finance and the Value for

Money Office would align procurement approval with expenditure realism, affordability, and benchmarking discipline. Such an arrangement would move the system away from a narrow no-objection model toward a broader public value model.

➤ *Digital Transformation and Oversight: GHANEPS and GIFMIS*

Digitalization has emerged as one of the strongest reform pathways in procurement governance because it reduces opacity, minimizes human discretion at some stages, and improves traceability. GHANEPS is particularly important because it shifts procurement transactions, records, and approvals into an electronic environment. Musah et al. (2025) find that e-procurement has a positive effect on public sector accountability in Ghana, while Ofori, Light, and Ankomah (2023) show growing institutional acceptance of electronic procurement in public sector organizations. Earlier studies by Aazanlerigu and Akay (2015), Addo (2019), and Bofo, Ahudey, and Darteh (2020) also identify the promise of e-procurement despite implementation barriers.

Barajei et al. (2023), examining anti-corruption capacities of e-procurement in Ghanaian mining companies, argue that digitization reduces opportunities for informal manipulation by limiting direct human interface. This has direct implications for approval restructuring. An approval hierarchy embedded in GHANEPS can leave stronger audit trails, improve document visibility, and make retrospective alteration more difficult. GIFMIS complements this by linking procurement activity to commitment control, budget availability, and expenditure management. When approval decisions are visible within both procurement and financial systems, institutions are better positioned to detect irregular sequencing, unauthorized commitments, and post-facto regularization attempts. In that sense, GHANEPS and GIFMIS are not merely technological tools; they are governance instruments that can support a more disciplined approval architecture.

➤ *Empirical Review of Procurement Reforms in Ghana*

The reform literature on Ghana's procurement system generally agrees that Act 663 and Act 914 established an important institutional foundation, but there is less agreement on whether the framework has been effective in controlling corruption and improving outcomes in practice. Asirifi et al. (2025), through a systematic review, suggest that procurement methods under Ghana's Act vary in effectiveness depending on context and implementation quality. Mensah and Kanda (2022) are more critical, arguing that the Act's anti-corruption capacity remains limited where enforcement and institutional integrity are weak. Dzreke and Dzreke (2025) connect procurement reform to broader economic development, while Emmanuel (2021) details the damaging consequences of procurement irregularities across the public sector.

Sectoral evidence strengthens the argument for differentiated oversight. In the health sector, Acheampong et al. (2026) show that planning and vendor management materially affect policy performance, while Afful (2025) and

Salia, Issifu, and Oppong (2025) demonstrate that procurement structure influences the availability of essential medicines. In the construction sector, Adinyira et al. (2022) show the usefulness of post reviews in reducing deviations, and Barajei et al. (2024) emphasize the importance of success at the tender stage. These studies collectively suggest that procurement outcomes depend not merely on rule existence, but on control quality across the process. Yet none of them fully develops an approval restructuring model specifically for restrictive tendering and single-source procurement. That absence is significant given that these two methods sit at the highest intersection of discretion, corruption risk, and value-for-money vulnerability.

➤ *Summary of Literature and Identification of Gaps*

The literature reviewed in this chapter reveals five broad conclusions. First, competition remains the most reliable procurement mechanism for fairness, transparency, and value for money, even if it carries transaction costs. Second, restrictive tendering and single-source procurement are legally necessary but institutionally risky because they reduce or eliminate competition. Third, Ghana's current approval hierarchy contains multiple formal checkpoints, yet the literature shows that formal approval does not always translate into substantive scrutiny. Fourth, political interference, compliance façades, retrospective approvals, and weak sector-specific validation continue to undermine procurement integrity. Fifth, digital systems and value-for-money controls offer promising pathways for reform, but they have not yet been fully integrated into a redesigned approval model for exceptional procurement methods.

The missing link in the literature is therefore clear. Existing studies discuss procurement performance, corruption, legal reform, e-procurement, and value-for-money challenges, but they do not adequately propose a restructured, multi-institutional hierarchy for the approval of restrictive tendering and single-source procurement. In particular, the literature does not sufficiently address how administrative approval by procurement units, ETCs, and the PPA can be deepened through structured involvement of the Ministry of Finance, the Value for Money Office, sector-specific oversight, and digital control systems such as GHANEPS and GIFMIS. This gap justifies the present study and provides the basis for the framework advanced in the final chapter.

III. RESEARCH METHODOLOGY

➤ *Introduction*

This chapter outlines the methodological approach adopted in examining and restructuring approval hierarchies governing restrictive tendering and single-source procurement in Ghana. Consistent with the nature of the research problem and the objectives established in Chapter One, the study employs a qualitative, documentary-based methodology grounded in doctrinal and analytical research traditions. The approach is designed to ensure scientific rigor while allowing for in-depth examination of legal, institutional, and governance frameworks within Ghana's public procurement system.

➤ *Research Design*

This study adopts a documentary and doctrinal research design, which is particularly appropriate for studies focused on legal systems, institutional structures, and policy evaluation. The doctrinal aspect involves a critical examination of existing legal frameworks, including the Public Procurement Act (Act 663), its amendment (Act 914), and associated legislative instruments such as LI 2466 and LI 2516. It also considers relevant provisions within the Public Financial Management Act and other regulatory guidelines.

The documentary approach complements this by enabling a structured review of secondary data sources, including scholarly journal articles, policy reports, audit findings, and institutional publications. This design is suitable for analyzing procurement governance because it allows for systematic evaluation of existing systems without reliance on primary data collection methods such as interviews or questionnaires. It further ensures consistency with graduate-level research standards that emphasize analytical depth and theoretical grounding.

➤ *Data Sources and Data Collection*

The study relies exclusively on secondary data, carefully selected to ensure credibility, relevance, and academic rigor. Data sources include:

- Peer-reviewed journal articles on public procurement, governance, and value-for-money frameworks
- Legislative and regulatory documents (Act 663, Act 914, LI 2466, LI 2516, PPA manuals)
- Institutional reports, particularly Auditor-General reports (2022–2024)
- Policy documents from the Public Procurement Authority (PPA), Ministry of Finance, and related agencies
- Existing case studies and empirical research on procurement practices in Ghana

Data collection is conducted through a systematic review process, guided by clearly defined inclusion criteria. Sources are selected based on relevance to procurement methods, approval hierarchies, governance challenges, and oversight mechanisms. Priority is given to recent and context-specific literature, particularly studies focused on Ghana or comparable developing economies.

➤ *Analytical Framework and Data Analysis*

The study employs a combination of thematic analysis, content analysis, and comparative analysis to interpret the collected data.

- Thematic analysis is used to identify recurring patterns and key issues within the literature, including governance gaps, compliance challenges, and institutional weaknesses in procurement approval processes.
- Content analysis is applied to legal and policy documents to examine the structure, intent, and operational implications of approval hierarchies within Ghana's procurement framework.

- Comparative analysis is utilized to contrast existing approval systems with best practices and theoretical expectations, particularly in relation to value-for-money assurance, accountability, and multi-level oversight.

These analytical techniques enable a structured evaluation of both the formal legal framework and its practical implications, ensuring that findings are grounded in evidence rather than assumption.

➤ *Analytical–Normative Approach*

Beyond descriptive analysis, the study adopts an analytical–normative approach, which allows for both interpretation and prescription. This approach is critical to the study's objective of proposing a restructured approval hierarchy. The analytical component examines existing systems to identify deficiencies and structural limitations, while the normative component develops a strengthened framework based on principles of accountability, transparency, and value for money. This dual approach ensures that the study does not merely critique existing practices but also contributes practical and theoretically informed solutions to procurement governance in Ghana.

➤ *Validity, Reliability, and Rigor*

To ensure scientific validity and reliability, the study employs multiple strategies:

- Use of credible and peer-reviewed sources to enhance accuracy and trustworthiness
- Reliance on official legislative and institutional documents to ensure authenticity
- Application of systematic selection criteria to minimize bias in data collection
- Cross-referencing of findings across multiple sources to ensure consistency

The methodological approach also ensures replicability, as the data sources and analytical procedures can be independently verified and reproduced by other researchers.

➤ *Limitations of the Study*

While the documentary and doctrinal approach provides strong analytical depth, it is not without limitations. The study does not incorporate primary data from practitioners, which may limit direct insight into operational realities within procurement entities. However, this limitation is mitigated by the use of extensive empirical literature, audit reports, and institutional analyses that reflect real-world procurement challenges. Additionally, the study is context-specific to Ghana's public procurement system, which may limit generalizability. Nonetheless, the findings remain relevant to similar developing economies with comparable governance structures.

➤ *Summary*

This chapter has outlined the methodological framework guiding the study. By adopting a documentary and doctrinal research design, supported by systematic data collection and robust analytical techniques, the study ensures a scientifically sound and graduate-level approach. The

integration of thematic, content, and comparative analysis, alongside an analytical–normative perspective, provides a strong foundation for examining procurement approval hierarchies and developing a restructured framework to strengthen oversight in Ghana’s public procurement landscape.

IV. DATA ANALYSIS AND DISCUSSION OF FINDINGS

➤ Introduction

This chapter presents the systematic analysis and discussion of findings derived from secondary data sources, including legislative instruments, Auditor-General reports (2022–2024), and peer-reviewed literature on procurement governance in Ghana. Using thematic, content, and comparative analytical techniques, the study evaluates the

effectiveness of the current approval hierarchy governing restrictive tendering and single-source procurement.

- *The Analysis is Structured Around Three Core Dimensions Aligned with the Research Objectives:*

- ✓ The structure of the existing approval hierarchy,
- ✓ Identified governance weaknesses, and
- ✓ Implications for restructuring toward enhanced oversight and value-for-money assurance.

➤ Structure of the Existing Approval Hierarchy

The analysis confirms that Ghana’s procurement approval system is formally multi-layered and legally grounded, incorporating internal, administrative, and regulatory oversight mechanisms.

Table 1 Existing Approval Hierarchy for Non-Competitive Procurement

Level	Institution	Core Function	Limitation Identified
Internal	Procurement Unit	Preparation & justification	Information asymmetry
Internal and Threshold Oversight	Head of Entity / ETC	Approval & validation	Institutional pressure
Threshold Oversight	Tender Review Committees	Value threshold control	Focus on documentation
Central Regulatory	PPA & Board	Final approval / no objection	Compliance-driven review

Sources: Act 663; Act 914; Mensah et al. (2022); PPA Manuals (2003–2026)

- *Analytical Interpretation*

Although structurally comprehensive, the approval hierarchy operates predominantly as a procedural chain rather than an analytical control system. The system verifies compliance with documentation requirements but does not consistently interrogate:

- ✓ The necessity of using non-competitive methods
- ✓ The economic justification of procurement decisions
- ✓ The credibility of supplier selection

This confirms findings by Mensah & Kanda (2022) and Sani (2025), who argue that regulatory frameworks alone have limited effectiveness in preventing procurement inefficiencies and corruption.

➤ Empirical Patterns of Procurement Irregularities

Evidence from Auditor-General reports (2022–2024) reveals persistent irregularities associated with non-competitive procurement.

Table 2 Synthesis of Procurement Irregularities (2022–2024)

Irregularity Type	Frequency Pattern	Associated Method	Implication
Retrospective approvals	High	Single-source	Weak ex ante control
Unsupported expenditures	High	Both methods	Poor documentation integrity
Inflated contract values	Moderate–High	Single-source	Weak cost validation
Unjustified sole sourcing	High	Single-source	Abuse of discretion
Non-compliance with thresholds	Moderate	Restrictive	Weak enforcement

Sources: Auditor-General Reports (2022, 2023, 2024); Emmanuel (2021)

- *Scientific Insight*

The concentration of irregularities in non-competitive procurement confirms that risk is method-dependent, not system-neutral. This aligns with Aryee et al. (2025), who identify procurement corruption risks as significantly higher in discretionary procurement environments.

➤ Thematic Analysis of Governance Weaknesses

- *Compliance-Driven Approval System*

The approval process is largely documentation-focused, reinforcing the “compliance façade” identified by Ibrahim et al. (2017).

Table 3 Compliance vs Substantive Oversight

Dimension	Current Practice	Required Standard
Documentation	Verified	Interrogated
Justification	Accepted	Independently tested
Cost evaluation	Minimal	Benchmark-based
Supplier selection	Assumed valid	Competitively assessed

✓ *Key Finding*

Approval bodies validate process completion rather than procurement legitimacy, allowing weak justifications to pass through the system.

• *Weak Value-for-Money Assurance*

Non-competitive procurement lacks inherent price discovery mechanisms.

Table 4 Value-for-Money Gaps

VFM Component	Current Status	Risk
Cost benchmarking	Absent/weak	Overpricing
Market testing	Limited	Supplier dominance
Life-cycle costing	Rare	Inefficient outcomes
Independent validation	Minimal	Fiscal leakage

Sources: Kipo-Sunyehzi et al. (2024); Nsiah-Asare & Prempeh (2016)

✓ *Interpretation*

Without structured VFM controls, approval decisions rely on unverified internal estimates, increasing fiscal inefficiency.

• *Retrospective Approval Culture*

Table 5 Approval Timing Distortion

Stage	Ideal System	Observed Practice
Approval	Before procurement	After procurement
Control	Preventive	Corrective
Risk level	Low	High

Sources: Auditor-General (2022–2024); Adinyira et al. (2022)

✓ *Key Insight*

The system has shifted from ex ante control to ex post legitimization, fundamentally weakening oversight effectiveness.

• *Political and Institutional Influence*

Table 6 Political Economy of Procurement Decisions

Factor	Effect on Procurement	Supporting Evidence
Political pressure	Distorts method choice	Lassou et al. (2024)
Patronage networks	Influences supplier selection	Toku et al. (2025)
Centralized approval	Enables discretion concentration	Mensah & Kanda (2022)

✓ *Interpretation*

Approval systems that lack distributed oversight are vulnerable to external influence and rent-seeking behavior.

• *Absence of Sector-Specific Oversight*

Table 7 Oversight Gap by Institutional Function

Institution	Strength	Missing Role
PPA	Legal compliance	Technical validation
ETC	Internal review	Independent challenge
MoF	Fiscal control	Procurement integration
Sector Ministries	Policy alignment	Approval participation

Sources: Acheampong et al. (2026); IMF (2025)

✓ *Insight:*

The approval system lacks technical depth, limiting its ability to evaluate sector-specific procurement realities.

➤ *Role of Digital Systems in Strengthening Oversight*

Table 8 Digital Oversight Capabilities

System	Current Use	Untapped Potential
GHANEPS	Transaction processing	Approval analytics
GIFMIS	Financial control	Real-time validation
Integration	Limited	Full lifecycle oversight

Sources: Musah et al. (2025); Ofori et al. (2023)

• *Scientific Interpretation*

Digital systems can transform procurement oversight from manual compliance to data-driven governance, but current integration remains suboptimal.

➤ *Integrated Analysis of Findings*

Table 9 Synthesis of Key Governance Failures

Dimension	Core Weakness	Systemic Effect
Approval structure	Compliance-driven	Weak scrutiny
Value-for-money	Lack of validation	Cost inefficiency
Timing	Retrospective approvals	Loss of control
Political economy	External influence	Distorted decisions
Institutional design	Fragmentation	Oversight gaps
Digital integration	Underutilization	Limited transparency

➤ *Discussion in Relation to Theory*

The findings strongly validate the theoretical framework:

- Principal-Agent Theory: Information asymmetry enables weak justification of sole sourcing (Osei-Tutu et al., 2010)
- Institutional Theory: Compliance façade explains procedural adherence without substantive integrity (Ibrahim et al., 2017)
- Public Choice Theory: Political incentives distort procurement decisions (Lassou et al., 2024)

➤ *Implications for Restructuring Approval Hierarchies*

The analysis demonstrates that effective reform must:

- Transition from procedural approval to analytical scrutiny
- Embed value-for-money validation mechanisms
- Integrate sector ministries and technical expertise
- Strengthen ex ante approval enforcement
- Leverage digital systems for real-time oversight
- Distribute approval authority across complementary institutions

➤ *Summary of Findings*

This chapter has established that Ghana’s procurement approval hierarchy is structurally robust but functionally constrained. The system is characterized by compliance-driven approval processes, weak value-for-money validation, retrospective control mechanisms, political and institutional vulnerabilities, fragmented oversight structures. These findings provide a strong empirical and theoretical foundation for the development of a restructured approval hierarchy, which is presented in Chapter Five.

V. CONCLUSION AND POLICY RECOMMENDATIONS

➤ *Introduction*

This chapter presents the core contribution of the study: a restructured, multi-institutional approval framework for restrictive tendering and single-source procurement in Ghana. Building on the empirical findings and theoretical insights established in Chapters Two and Four, the chapter develops a governance-oriented model that strengthens oversight through analytical approval, value-for-money

validation, and distributed institutional control. The chapter further outlines policy recommendations and implementation mechanisms to ensure that the proposed framework is operationally feasible, legally aligned, and institutionally enforceable.

➤ *Conceptual Basis of the Restructured Approval Framework*

The proposed framework is anchored on three foundational principles:

- *Approval as Governance, Not Procedure*
 - ✓ Approval must transition from document validation → decision interrogation.
 - ✓ Each approval stage must answer: Why this method? Why this supplier? Why this cost?
- *Multi-Institutional Oversight*
 - No single institution should dominate approval authority. Oversight must be:
 - ✓ Administrative (ETC, PPA)
 - ✓ Fiscal (Ministry of Finance)
 - ✓ Technical (Sector Ministries)
 - ✓ Economic (Value for Money Office)
- *Ex-Ante Control and Digital Traceability*
 - Approval must occur before commitment, embedded within:
 - ✓ GHANEPS (procurement system) and GIFMIS (financial control system)

➤ *The Proposed Restructured Approval Hierarchy*

Table 10 Enhanced Multi-Layer Approval Framework

Stage	Institution	Role	Control Objective
1	Procurement Unit	Needs assessment & justification	Evidence-based initiation
2	Entity Tender Committee (ETC)	Internal review	Challenge assumptions
3	Sector Ministry	Technical validation	Policy & sector alignment
4	Value for Money Office	Cost & economic validation	Price realism & benchmarking
5	Ministry of Finance	Budget & fiscal approval	Affordability & commitment control
6	PPA / Board	Legal & regulatory approval	Method legitimacy
7	GHANEPS + GIFMIS	Digital authorization	Traceability & control

➤ *Functional Flow of the Approval Process*

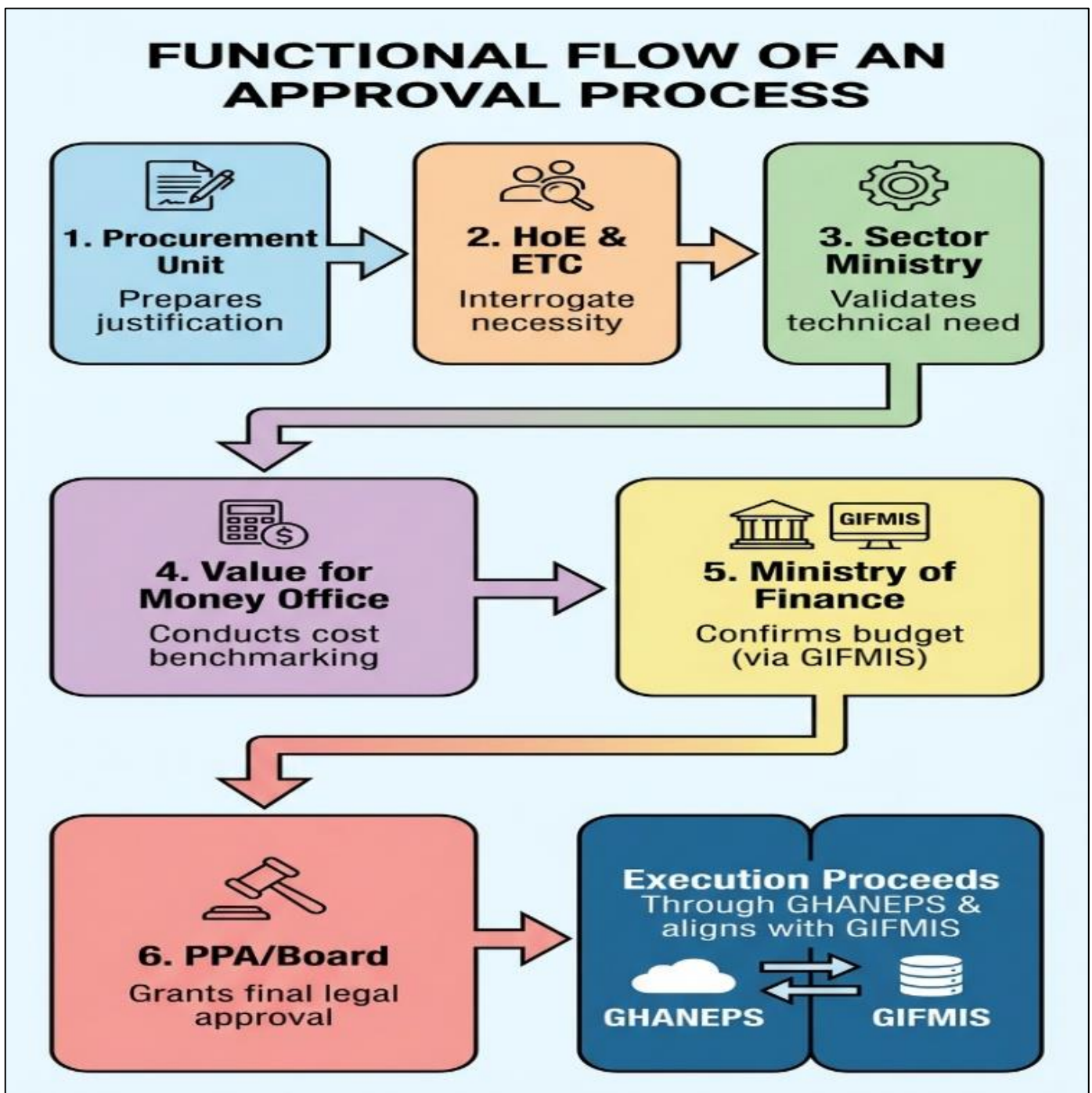


Fig 2 Proposed Approval Flow

• *Critical Innovation*

Approval is no longer linear compliance, but layered verification and each institution addresses a different risk dimension.

➤ *Role of Key Institutions in the New Framework*

• *Value for Money Office (VFM Office)*

✓ *New Central Role:*

- Benchmark pricing against market data
- Validate cost realism
- Assess alternatives to sole sourcing

✓ *Impact:*

- Eliminates inflated contract values
- Introduces economic discipline into approvals

• *Sector Ministries*

✓ *New Function:*

- Validate technical necessity
- Confirm urgency legitimacy
- Ensure policy alignment

✓ *Impact:*

- Prevents misuse of “technical justification”
- Reduces false emergency claims

• *Ministry of Finance (MoF)*

✓ *Expanded Role:*

- Integrate procurement approval with GIFMIS commitment controls
- Enforce expenditure realism

✓ *Impact:*

- Stops procurement beyond budget
- Links procurement to fiscal discipline

• *Public Procurement Authority (PPA) Board*

✓ *Refocused Role:*

- Legal compliance
- Method legitimacy
- Regulatory enforcement

✓ *Shift:*

From sole approver → part of a broader system

➤ *Integration with Digital Systems (GHANEPS & GIFMIS)*

Table 11 Digital Control Integration

System	Role in New Framework
GHANEPS	Approval workflow automation
GIFMIS	Budget validation & commitment control
Integration	Real-time approval tracking

• *Key Digital Controls*

- ✓ No procurement proceeds without a digital approval trail
- ✓ Automatic rejection of incomplete approvals, unjustifiable retrospective submissions
- ✓ Full audit visibility

➤ *How the Framework Solves Identified Problems*

Table 12 Problem–Solution Alignment

Identified Problem	Framework Solution
Compliance façade	Analytical multi-layer review
Weak VFM	Dedicated VFM Office validation
Retrospective approvals	Digital ex-ante enforcement
Political interference	Distributed approval authority
Lack of technical scrutiny	Sector ministry involvement
Over-centralization	Institutional balance

➤ *Policy Recommendations*• *Legislative Reforms*

✓ Amend Act 663 / Act 914 to: formally integrate VFM Office & Sector Ministries, also mandate multi-layer approval

• *Institutional Strengthening*

✓ Build capacity in: VFM Office (economic analysis), ETCs (analytical review), Sector ministries (technical validation)

• *Digital Enforcement*

✓ Mandatory use of: GHANEPS for approvals and GIFMIS for budget validation

• *Elimination of Retrospective Approvals*

✓ Legal prohibition except under strict emergency doctrine
✓ Mandatory audit flagging

• *Transparency and Accountability*

✓ Publish: all single-source approvals, justification reports, and cost benchmarking outcomes

➤ *Implementation Strategy*• *Phase 1: Legal & Policy Alignment*

✓ Amend procurement regulations and close loopholes

• *Phase 2: Institutional Setup*

✓ Operationalize VFM Office within approval chain

• *Phase 3: Digital Integration*

✓ Link GHANEPS + GIFMIS approval checkpoints

• *Phase 4: Capacity Building*

✓ Train procurement officers and oversight bodies

➤ *Contribution to Knowledge*

This study makes three major contributions:

• *Conceptual Contribution*

Reframes procurement approval as a governance system

• *Theoretical Contribution*

Applies Principal-Agent, Institutional, and Public Choice theories to approval restructuring

• *Practical Contribution*

Provides a workable, multi-institutional approval model for Ghana

➤ *Conclusion*

This study demonstrates that although Ghana's procurement approval hierarchy is legally established, it remains functionally limited by compliance-driven processes, weak value-for-money validation, and fragmented oversight, particularly in restrictive tendering and single-source procurement. The proposed framework introduces a multi-layered, analytical, and digitally enforced approval system by integrating the Value for Money Office, Sector Ministries, Ministry of Finance, and systems such as GHANEPS and GIFMIS. This shifts approval from procedural compliance to effective governance.

The study recommends: (1) legislative reforms to support multi-institutional approvals; (2) capacity strengthening for technical and value-for-money analysis; (3) mandatory digital enforcement of approvals; and (4) strict control of retrospective approvals. Strengthening the approval hierarchy is therefore essential for improving accountability, ensuring value for money, and protecting public resources in Ghana's procurement system.

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➤ *Disclosure of Conflict of Interest*

The author declares no conflict of interest. The study was conducted independently without any undue influence.

➤ *Statement of Ethical Approval*

This study uses only secondary data and does not involve human participants. Therefore, formal ethical approval was not required.

➤ *Statement of Informed Consent*

Informed consent was not required, as no primary data or human participants were involved.

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