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**Regulatory compliance in local government procurement in Tanzania:
institutions and context**

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This study explored the reasons that contribute to Local Government (LG) failure in complying with procurement rules in Tanzania. Specifically, it sought to analyse contextual challenges facing LGs in complying with procurement rules; assessing the organisational and management capacity for procurement regulatory compliance among LGs and, examining regulative capacity of LG oversight in procurement matters. The study employed institutional theory and its methodology was primarily qualitative anchored in interpretivist philosophy. Its findings relied heavily on documentary review and in-depth interviews with key officials and the councillors in four LG councils as well as some members of the Parliament. Generally, it was found that regulatory non-compliance in LG procurement is both externally engineered and supported and also, internally sustained. Some of the factors leading to it include, central government decisions and actions, the procurement regime itself, weaknesses in LG procurement management structure as well as unethical behaviour related to corruption, abuse of authority and negligence among the actors. The study also reveals weaknesses of oversight institutions in deterring procurement misbehaviour. Basing on key findings, the study concludes that due to various constraints, regulatory non-compliance has become socially and morally acceptable as an appropriate way of undertaking procurement in LGs. Also, the incapacity and laxity of oversight institutions in penalising procurement misbehaviour is widening up the space for unethical procurement and so non-compliance with procurement rules. Moreover, the study unveils the fact that the LG procurement management/organisational structure is influenced more by informal dynamics than rules of impersonality, thus, making it unlikely to guarantee regulatory compliance. The study recommends reforms in the national governance system so as to strengthen the capacity and effectiveness of oversight institutions. It also recommends institutional reforms in the current LG governance system, the public procurement regime as well as strengthening of the procurement management structure and the capacity of LG procurement organs, among others.