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Effects of Compliance Gaps on Public Procurement Management: The Case of Mbeya City Council

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ABSTRACT

This study evaluated the Effects of Compliance Gaps on Public Procurement Management in Mbeya City Council. The study was guided by the objective to examine the effects of procedural compliance gaps on public procurement management in Mbeya City Council, Tanzania. A mixed-methods approach and descriptive research design were adopted. The target population comprised 250 employees involved in procurement-related activities, from which a sample of 154 respondents was obtained, including 130 questionnaire respondents and 24 key informants. Quantitative data were collected using structured questionnaires and analysed using descriptive statistics, while qualitative data were collected through semi-structured interviews and document review and analysed thematically. Reliability of the questionnaire was confirmed by a Cronbach's Alpha coefficient of 0.764, while construct validity was supported by a KMO value of 0.781 and a significant Bartlett's Test of Sphericity ($\chi^2 = 652.437$, $df = 153$, $p < 0.001$). The findings revealed that procedural compliance gaps significantly affect public procurement management. Specifically, 65.4% of respondents agreed that documentation errors frequently occur, 63.1% reported that staff deviate from established procurement procedures, and 63.8% indicated that contract management is not consistently conducted according to regulations. Interview findings further identified incomplete documentation, delayed approvals, weak departmental coordination, limited monitoring, and challenges in using electronic procurement systems as major contributors to procedural non-compliance. The study concludes that procedural compliance gaps undermine procurement efficiency, accountability, transparency, and effective contract implementation. The study recommends strengthening enforcement of procurement procedures, improving documentation and internal controls, enhancing staff capacity, strengthening contract monitoring, and improving the effective use of e-procurement systems.

Keywords: *Public procurement, procedural compliance, compliance gaps, procurement management, e-procurement*

1. INTRODUCTION

Globally, public procurement represents a significant portion of government expenditure and plays a key role in achieving economic, social, and political goals. In 2023, public procurement accounted for approximately 12.7% of GDP in OECD countries, reflecting its large impact on national budgets (OECD, 2025). Public procurement covers essential sectors such as health, education, infrastructure, and social services, which means that compliance with procurement laws is critical to ensure efficiency, transparency, and the achievement of policy objectives (World Bank, 2023). However, compliance gaps remain a major challenge worldwide. A 2023 World Bank report shows that informal payments, lack of transparency in awarding contracts, and limited reporting of procurement data are widespread problems, even in countries with strong regulatory frameworks (World Bank, 2023). Such gaps can result in corruption, inefficient use of public funds, and reduced public trust in government institutions (Open Contracting Partnership, 2023).

Europe has some of the most advanced public procurement frameworks globally, particularly within EU member states, where directives ensure transparency, competition, and accountability. In 2023, public procurement accounted for about 30% of total government expenditure in OECD-European countries, demonstrating its significance for public financial management (OECD, 2025). Many European countries have implemented comprehensive reporting standards, open tender announcements, and audit systems to improve compliance and efficiency (OECD, 2024). Despite these frameworks, compliance gaps remain. A 2024 OECD survey found that while tender notices are widely published, few countries ensure complete transparency across all procurement stages, leaving room for non-compliance (OECD, 2024).

In Africa, public procurement represents a significant share of government expenditure and is essential for socio-economic development. Procurement budgets in some African countries account for 30–40% of total government spending, making it a crucial tool for delivering infrastructure and social services (Strategic Journals, 2025). Effective compliance mechanisms are critical to ensure accountability, prevent corruption, and achieve desired development outcomes (Africa Freedom of Information Centre, 2023). Despite reforms, compliance gaps are widespread across the continent. Weak enforcement of procurement policies, political interference, and limited institutional capacity often lead to cost overruns, delayed project completion, and substandard service delivery (Strategic Journals, 2025).

In East Africa, procurement systems have undergone reforms to increase transparency, harmonize standards, and implement digital procurement platforms. Nevertheless, compliance gaps continue to hinder effective procurement management. In Kenya, only 73% of procuring entities published

tender notices as required in 2024, and many contracts were awarded without full adherence to regulations (Kenya PPRA, 2024). These compliance gaps limit the effectiveness of reforms and reduce competition, accountability, and transparency. Factors such as inconsistent enforcement, lack of skilled procurement personnel, and slow adoption of e-procurement systems exacerbate non-compliance (Africa Freedom of Information Centre, 2023).

In Tanzania, public procurement is a major component of government expenditure, with approximately 70% of development budgets executed through procurement processes (PPRA, 2024). The Public Procurement Regulatory Authority (PPRA) oversees procurement to improve transparency, accountability, and efficiency (PPRA, 2024). E-procurement systems have been introduced to reduce procedural gaps and enhance monitoring. Despite these reforms, compliance gaps persist. Audit reports by the Controller and Auditor General show widespread issues, including procedural non-compliance, delayed contract execution, and ineffective monitoring (Bombo, 2026). Limited infrastructure, inadequate training of procurement officers, and inconsistent enforcement continue to compromise procurement performance and service delivery, making this a significant issue for local government authorities like Mbeya City Council.

At Mbeya City Council, compliance gaps manifest in limited adoption of e-procurement systems, low staff capacity, and inadequate enforcement of procurement regulations (Kangungu et al., 2025). These challenges reduce transparency, slow down project execution, and weaken accountability mechanisms. Evidence shows that procurement inefficiencies at Mbeya City Council affect service delivery and reduce value for money. Investigating compliance gaps at this local level can provide valuable insights into strategies for strengthening procurement management, improving transparency, and promoting better governance outcomes in local government authorities.

1.1 Specific Objective

The specific objective for this study was;

- i. To examine the effects of procedural compliance gaps on public procurement management in Mbeya City Council.

2. EMPIRICAL LITERATURE REVIEW

2.1 The effects of procedural compliance gaps on public procurement management

Sama and Mwalukasa (2024) conducted a study titled “The Influence of Procurement Compliance in Public Procurement Performance: A Case of Bahi District Council, Tanzania” to investigate how procedural compliance affects procurement outcomes. The researchers collected quantitative data from 55 procurement officers and stakeholders using structured questionnaires. Data were analysed using descriptive statistics and correlation analysis. The findings revealed that non-adherence to key procedural steps such as competitive bidding, timely approvals, and compliance checklists was significantly associated with delays in deliveries, cost overruns, and reduced quality of goods and services. The study concluded that strengthening procedural compliance through clearer guidelines, internal controls, and staff training would enhance efficiency and fairness in procurement at the district level.

Harun et al. (2025) examined “Achieving Desired Compliance Performance in Public Procurement: Does Embedding a Culture of Performance Orientation Matter?” using quantitative survey data from 120 procurement professionals and audit officers across Tanzanian government agencies. Data were analysed using Partial Least Squares Structural Equation Modelling (PLS-SEM) to test relationships between procedural compliance, performance orientation culture, and procurement outcomes. Results showed that a strong culture of following standard procedures significantly increased compliance levels, reducing procedural gaps that often caused contract disputes and inefficiencies. The authors concluded that creating a performance-driven environment is essential for reducing procedural non-compliance and improving procurement performance.

Bombo (2026), in the longitudinal study “Compliance Gaps in Public Procurement and Contract Management: Evidence from the Controller and Auditor General Audit Reports in Tanzania (2014/15–2023/24)”, conducted a qualitative document review of ten years of national audit reports. Using thematic analysis, the study found recurring procedural weaknesses in tender documentation, evaluation records, and contract supervision across multiple public institutions. These gaps were linked to inefficiencies, disputes, and public distrust. The researcher concluded that although regulatory reforms were introduced, weak enforcement and follow-up on audit recommendations sustained procedural compliance gaps.

Mchopa and Chagalima (2026) examined “Navigating the Complexities: Is Value for Money a Reality in Tanzania’s Government-Financed Procurement?” by collecting quantitative survey data from 150 procurement officers and finance staff in different ministries. Regression analysis showed that value for money was significantly influenced by strict adherence to procurement procedures, staff competence, and planning. The study found that when procedures were followed, costs were controlled, and supplier performance improved. It concluded that filling procedural gaps is essential for achieving value for money in public procurement.

Athumani (2024) conducted “The Moderating Role of Regulatory Framework in Enhancing Compliance in Public Procurement: Evidence from Tanzanian Local Government Authorities” using quantitative data from 130 respondents across several LGAs. Analysis through descriptive and inferential statistics showed that clear procedural guidelines, when well communicated and understood, significantly improved procurement compliance. However, gaps in dissemination and understanding of procedures led to inconsistent compliance. The study concluded that strengthening regulatory frameworks and communication can reduce procedural non-compliance.

2.2 Knowledge Gap

Although previous studies have examined compliance gaps and public procurement performance, most focus on individual aspects of compliance, such as procedural, ethical, or audit compliance, rather than examining their combined effect on procurement management. In addition, limited studies have focused specifically on Local Government Authorities such as Mbeya City Council, where procurement challenges may differ from those of national institutions. Existing studies also give limited attention to the role of e-procurement systems, staff capacity, and stakeholder engagement in addressing compliance gaps. Therefore, this study seeks to fill these gaps by examining how procedural, ethical, and audit compliance gaps collectively affect public procurement management at Mbeya City Council.

2.3 Conceptual Framework

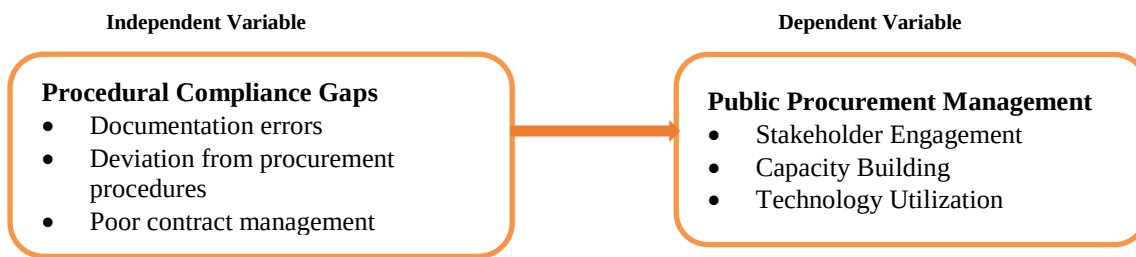


Figure 2.1: Conceptual Framework on Public Procurement Management

Source: Researcher (2026)

3. RESEARCH METHODOLOGY

3.1 Area of the Study

The study was conducted at Mbeya City Council in Mbeya Region, Tanzania. The study focused on departments involved in procurement activities, including procurement, finance, internal audit, user departments, and contract management. The area was selected because of its relevance to public procurement activities and compliance management.

3.2 Research Approach

The study adopted a mixed-methods approach, combining quantitative and qualitative methods. Questionnaires were used to collect quantitative data, while interviews and document review provided qualitative information. Mixed methods enable researchers to integrate numerical evidence with contextual explanations and strengthen the understanding of a research problem through triangulation (Creswell & Creswell, 2021).

3.3 Research Design

A descriptive research design was adopted to assess the extent of procedural, ethical, and audit compliance gaps and their effects on public procurement management. Descriptive designs are appropriate for examining existing conditions, characteristics, and relationships among variables without manipulating them (Kothari, 2022).

3.4 Population and Sampling

3.4.1 Population

The target population comprised 250 employees involved in procurement-related activities at Mbeya City Council. These included procurement officers, finance officers, internal auditors, user department officers, and contract management personnel.

3.4.2 Sampling Strategy

Purposive sampling was used to select respondents with relevant knowledge and experience in public procurement processes and compliance. Purposive sampling is appropriate where participants are selected based on their knowledge and relevance to the research problem (Babbie, 2020).

3.4.3 Sample Size

The sample size was determined using the Yamane (1967) formula at a 5% margin of error:

The sample size for the study was determined using the Yamane (1967) formula, which is commonly used in social science research to determine a representative sample from a known population:

$$n = \frac{N}{1+N(e)^2}$$

Where:

n = sample size

N = population size (250)

e = margin of error (5% or 0.05)

Substitute the values into the formula:

$$n = \frac{250}{1+250(0.05)^2}$$

$$n = \frac{250}{1+250(0.0025)}$$

$$n = \frac{250}{1+0.625}$$

$$n = \frac{250}{1.625}$$

$$n = 154$$

The study involved a total sample of 154 respondents, which comprised both quantitative and qualitative participants. Out of the total sample, 130 respondents were selected for the quantitative component of the study and were administered structured questionnaires. These respondents provided statistical data on procedural, ethical, and procurement compliance gaps and their effects on procurement performance. Additionally, 24 key informants were selected for qualitative data collection through semi-structured interviews. These included senior officers from the procurement unit, finance department, internal audit unit, and contract management-related offices. The key informants provided in-depth insights into procurement practices, compliance challenges, and institutional experiences. The combination of 130 questionnaire respondents and 24 key informants ensured data triangulation, enhancing the reliability, validity, and comprehensiveness of the study findings on public procurement management in Mbeya City Council.

Table 3.1: Distribution of Sample Size

Category of Respondents	Target Population	Sample Size	Percentage (%)
Procurement Officers	40	25	16.2
Finance Officers	45	25	16.2
Internal Audit Officers	20	15	9.7
User Department Officers	125	65	42.2
Contract Management Officers	20	10	6.5
Total Quantitative Respondents	250	130	84.4
Key Informants (Senior Procurement, Finance, Audit, and Contract Management Officers)	—	24	15.6
Total Sample Size	250	154	100

Source: Researcher (2026)

3.5 Types and Sources of Data

The study used both primary and secondary data. Primary data were obtained from respondents through questionnaires and interviews, while secondary data were obtained from procurement reports, audit reports, policy documents, contract records, council minutes, and relevant literature (Kothari, 2022).

3.6 Data Collection Techniques

3.6.1 Questionnaires

Structured questionnaires containing closed-ended and five-point Likert-scale items were administered to 130 respondents. The questionnaires measured procedural, ethical, and audit compliance gaps and their effects on public procurement management (Babbie, 2020).

3.6.2 Interviews

Semi-structured interviews were conducted with 24 purposively selected key informants to obtain detailed information regarding procurement compliance challenges, institutional practices, and experiences. Interviews are useful for obtaining in-depth explanations that may not be captured through structured questionnaires (Creswell & Creswell, 2021).

3.6.3 Document Review

Relevant procurement reports, audit reports, policy documents, contract files, and council records were reviewed to supplement and verify information obtained from questionnaires and interviews. Document review also supports triangulation by comparing evidence from different sources (Kothari, 2022).

3.7 Data Analysis

Quantitative data were coded and analysed using the Statistical Package for the Social Sciences (SPSS). Descriptive statistics, including frequencies, percentages, and mean scores, were used to summarise the findings. Qualitative data were analysed thematically through coding, categorisation, and identification of themes related to the research objectives (Creswell & Creswell, 2021). The integration of quantitative and qualitative findings enhanced triangulation and interpretation.

3.8 Reliability and Validity

3.8.1 Reliability

Reliability was assessed using Cronbach's Alpha. The questionnaire produced a Cronbach's Alpha coefficient of 0.764 for 18 items. Since the value exceeded the recommended threshold of 0.70, the instrument was considered to have acceptable internal consistency (Kothari, 2022).

3.8.2 Validity

Content validity was established through expert review and alignment of questionnaire items with the research objectives and conceptual framework. Construct validity was assessed using the Kaiser-Meyer-Olkin (KMO) and Bartlett's Test of Sphericity. The KMO value was 0.781, while Bartlett's test was statistically significant ($\chi^2 = 652.437$, $df = 153$, $p < 0.001$), indicating that the data were suitable for measuring the study constructs (Babbie, 2020).

3.9 Ethical Considerations

Ethical standards were observed throughout the study. Permission to conduct the study was obtained from Mbeya City Council, and participants provided informed consent. Participation was voluntary, confidentiality and anonymity were maintained, and respondents were free to withdraw from the study at any time. The collected information was used strictly for academic purposes and securely handled (Creswell & Creswell, 2021).

4. DATA PRESENTATION AND DISCUSSION

4.1 Demographic Characteristics of Respondents

This section presents the demographic characteristics of the respondents who participated in the study. The purpose of this section is to provide a clear understanding of the background of the respondents in terms of gender, age, level of education, position in the organisation, work experience in procurement, and departmental affiliation. These characteristics are important because they help to establish the credibility of the responses and provide context for interpreting the study findings. Understanding the demographic profile of respondents is essential in social science research as it demonstrates the diversity of participants involved in the study and how such diversity may influence perceptions and responses regarding compliance gaps in public procurement management.

Table 4.1: Demographic Characteristics of Respondents

Characteristic	Category	Frequency (n)	Percentage (%)
Gender	Male	78	60.0
	Female	52	40.0
	Total	130	100.0
Age Group	18–25 years	20	15.4
	26–35 years	45	34.6
	36–45 years	35	26.9
	46–55 years	20	15.4
	Above 55 years	10	7.7
	Total	130	100.0
Education Level	Certificate	20	15.4
	Diploma	38	29.2
	Bachelor Degree	52	40.0
	Master Degree	20	15.4
	Total	130	100.0
Position	Procurement Officer	45	34.6
	Finance Officer	35	26.9
	Internal Auditor	20	15.4
	Administrative Staff	30	23.1
	Total	130	100.0
Work Experience	Less than 1 year	15	11.5
	1–5 years	45	34.6
	6–10 years	35	26.9
	11–15 years	20	15.4
	Above 15 years	15	11.6
	Total	130	100.0
Department/Unit	Procurement Unit	50	38.5
	Finance Department	35	26.9
	Internal Audit Unit	20	15.4
	Administration	25	19.2
	Total	130	100.0

Source: Researcher (2026)

4.1.1 Distribution of Respondents by Gender

The study examined the gender distribution of respondents to determine the balance of participation between male and female respondents in public procurement management activities within Mbeya City Council. The findings are presented in Table 4.1. The results indicate that the majority of respondents were male, accounting for 78 respondents (60.0%), while female respondents were 52, representing 40.0% of the total sample. This shows that there is a moderate gender imbalance in favour of male participants within procurement-related roles in Mbeya City Council.

The dominance of male respondents may reflect the existing gender representation in procurement and financial management positions, which are often male-dominated in many public sector institutions. However, the presence of a considerable proportion of female respondents (40.0%) suggests that women are also actively involved in procurement-related functions, contributing meaningfully to decision-making and administrative processes. From a study perspective, this gender distribution implies that the findings are relatively balanced and can reasonably capture both male and female perspectives on compliance gaps in public procurement management. The inclusion of both genders enhances the reliability of the data, as it reduces gender bias and allows for a more comprehensive understanding of procedural, ethical, and compliance-related issues within the council's procurement system.

4.1.2 Distribution of Respondents by Age Group

The study further analysed the age distribution of respondents to understand the generational composition of employees involved in public procurement management within Mbeya City Council. The findings are summarised in Table 4.1. The findings reveal that the largest proportion of respondents falls within the 26–35 years age group, accounting for 45 respondents (34.6%). This is followed by those aged 36–45 years, who represent 35 respondents (26.9%). Respondents aged 18–25 years and 46–55 years each constitute 20 respondents (15.4%), while the smallest proportion is represented by those above 55 years, accounting for 10 respondents (7.7%).

These results indicate that the workforce involved in procurement-related functions in Mbeya City Council is predominantly composed of young and middle-aged professionals, particularly those between 26 and 45 years. This suggests a relatively active and productive workforce with the capacity to adapt to evolving procurement systems, including the use of e-procurement technologies and regulatory reforms. The presence of a smaller proportion of older employees (above 55 years) may imply a gradual generational transition in public procurement roles, where experienced personnel are nearing retirement, and younger staff are increasingly taking over key responsibilities. This age distribution is important for the study as it suggests that perceptions on compliance gaps are largely shaped by respondents who are still actively engaged in day-to-day procurement operations, thereby enhancing the relevance and reliability of the findings.

4.1.3 Distribution of Respondents by Level of Education

The study also examined the educational background of respondents to assess their level of academic qualification and its potential influence on understanding and managing public procurement processes. The findings are presented in Table 4.1. The results show that the majority of respondents hold a Bachelor's Degree, accounting for 52 respondents (40.0%). This is followed by Diploma holders, who constitute 38 respondents (29.2%). Both Certificate holders and Master's Degree holders are equally represented, each accounting for 20 respondents (15.4%).

These findings indicate that most employees involved in procurement-related functions within Mbeya City Council possess at least a Diploma or higher qualification. This suggests that the respondents generally have adequate academic preparation to understand procurement regulations, procedures, and compliance requirements. The relatively high proportion of degree holders (Bachelor's and Master's combined) implies that the council's procurement system is operated by fairly well-educated personnel, which should ideally enhance compliance with procurement laws and procedures. However, the existence of respondents with only certificate-level education may still present challenges in fully understanding complex procurement regulations, which could contribute to procedural or compliance gaps. Overall, the educational distribution strengthens the validity of the responses, as it reflects a mix of technical and professional expertise relevant to the study.

4.1.4 Distribution of Respondents by Position in the Organisation

The study further assessed the distribution of respondents based on their positions within Mbeya City Council in order to understand the professional roles of participants involved in public procurement processes. The findings are presented in Table 4.1. The findings indicate that Procurement Officers constituted the largest proportion of respondents at 45 (34.6%), followed by Finance Officers at 35 (26.9%). Administrative Staff accounted for 30 respondents (23.1%), while Internal Auditors represented the smallest group at 20 respondents (15.4%).

This distribution reflects that the majority of respondents are directly involved in procurement planning, execution, and financial management processes, which are central to public procurement operations. The high representation of Procurement Officers suggests that the study captured insights from individuals who are actively engaged in day-to-day procurement activities, thereby improving the reliability of the findings regarding compliance gaps. The presence of Finance Officers and Internal Auditors further strengthens the study, as these groups play critical oversight roles in ensuring accountability, transparency, and adherence to procurement regulations. Their inclusion provides a balanced perspective on both operational and control aspects of procurement management. Overall, this occupational distribution enhances the validity of the study findings by incorporating views from key stakeholders involved in procurement governance within the council.

4.1.5 Distribution of Respondents by Work Experience in Procurement

The study also examined the work experience of respondents in procurement-related activities to assess the extent of their exposure to procurement processes and regulations within Mbeya City Council. The findings are presented in Table 4.1. The findings reveal that the largest proportion of respondents (34.6%) have 1–5 years of experience in procurement activities, followed by those with 6–10 years of experience who account for 26.9%. Respondents with 11–15 years and those with less than 1 year of experience each represent relatively smaller proportions, while those with above 15 years of experience account for 11.6% of the total respondents.

This distribution indicates that the majority of respondents have moderate experience in procurement functions, suggesting that they are sufficiently familiar with procurement procedures, compliance requirements, and operational challenges. The presence of respondents with longer experience (11 years and above) adds depth to the study, as they are likely to provide insights based on long-term exposure to procurement systems and institutional practices. On the other hand, the inclusion of respondents with less than one year of experience introduces fresh perspectives that may reflect recent training, reforms, and evolving procurement practices such as e-procurement systems. The varied distribution of work experience strengthens the study by ensuring that the findings reflect both practical experience and emerging views on compliance gaps in public procurement management.

4.1.6 Distribution of Respondents by Department/Unit

The study further analysed the distribution of respondents according to their departmental affiliation within Mbeya City Council in order to understand the representation of key units involved in public procurement management. The findings are presented in Table 4.1. The findings indicate that the Procurement Unit constituted the largest proportion of respondents, accounting for 50 respondents (38.5%). This was followed by the Finance Department with 35 respondents (26.9%), Administration with 25 respondents (19.2%), and the Internal Audit Unit with 20 respondents (15.4%), which represented the smallest proportion.

This distribution reflects the central role of the Procurement Unit in procurement planning, execution, and compliance monitoring within the council. The high representation from this unit ensures that the study captures first-hand experiences related to procurement procedures, documentation, and regulatory adherence. The inclusion of respondents from the Finance Department and Internal Audit Unit strengthens the study by incorporating perspectives related to financial oversight and compliance auditing, which are critical in identifying and addressing procurement irregularities. Similarly, respondents from the Administration unit provide additional insights into operational and support functions that influence procurement processes. The departmental distribution demonstrates that the study adequately covered key units involved in public procurement management, thereby enhancing the reliability and comprehensiveness of the findings on compliance gaps in Mbeya City Council.

4.2 The effects of procedural compliance gaps on public procurement management in Mbeya City Council

This section presents and discusses the findings on the effects of procedural compliance gaps on public procurement management in Mbeya City Council. Procedural compliance gaps refer to weaknesses or failures in adhering to established procurement procedures, guidelines, and regulations during procurement planning, implementation, and contract administration. These gaps may include documentation errors, deviation from approved procedures, and inconsistencies in contract management practices, all of which can negatively affect transparency, accountability, and efficiency in procurement processes.

Table 4.2: The effects of procedural compliance gaps on public procurement management in Mbeya City Council

Variables	Strong Disagree	Disagree	Neutral	Agree	Strong Agree	Total
Procedural compliance gaps	F/ (%)	F/ (%)	F/ (%)	F/ (%)	F/ (%)	F/ (%)
Documentation errors frequently occur in procurement processes.	8 (6.2%)	15 (11.5%)	22 (16.9%)	50 (38.5%)	35 (26.9%)	130 (100%)
Staff often deviate from established procurement procedures.	10 (7.7%)	18 (13.8%)	20 (15.4%)	47 (36.2%)	35 (26.9%)	130 (100%)
Contract management is not consistently followed according to regulations.	7 (5.4%)	16 (12.3%)	24 (18.5%)	48 (36.9%)	35 (26.9%)	130 (100%)

Source: Researchers' Data (2026)

4.2.1 Documentation errors frequently occur in procurement processes

The study examined respondents' views on whether documentation errors frequently occur in procurement processes within Mbeya City Council. The findings are presented in Table 4.2. From the results, 8 respondents (6.2%) strongly disagreed, while 15 respondents (11.5%) disagreed with the statement. A total of 22 respondents (16.9%) remained neutral. On the other hand, a majority of respondents agreed and strongly agreed with the statement, where 50 respondents (38.5%) agreed, and 35 respondents (26.9%) strongly agreed. This indicates that 85 respondents (65.4%) generally confirmed that documentation errors frequently occur in procurement processes.

The findings suggest that documentation errors are a significant procedural compliance gap in public procurement management at Mbeya City Council. The high level of agreement (65.4%) implies that procurement processes are often affected by incomplete, inaccurate, or improperly filed documents. Such errors can lead to delays in procurement approvals, loss of accountability, audit queries, and possible financial irregularities. This situation may negatively affect transparency and efficiency in procurement operations, as proper documentation is a key requirement under public procurement

regulations. Weak documentation practices may also increase the risk of non-compliance with established procurement laws and guidelines, ultimately affecting service delivery within the council. During an interview with the Key Informant at Mbeya City Council, stated that;

In practice, we face several challenges in ensuring strict adherence to procurement procedures. There are frequent delays in the approval process because procurement files pass through multiple levels of authorisation. We also receive incomplete documentation from user departments, while occasional system downtime and limited ICT skills require us to combine manual and electronic systems, creating inconsistencies in record-keeping and procedural compliance. (Key Informant 1, 15 April 2026)

These qualitative findings reinforce the quantitative results by demonstrating that documentation errors are influenced by administrative delays, weak coordination among departments, and technical limitations in the use of electronic procurement systems. The interview findings provide practical explanations for why a majority of respondents perceived documentation errors as a common challenge. Similarly, another key informant confirmed that missing procurement documents, weak record management practices, procurement activities conducted outside approved procurement plans, and limited monitoring capacity contribute to procedural non-compliance. This response suggests that procurement compliance gaps in Mbeya City Council are not only behavioural but also structural and technical in nature. Furthermore, during an interview with the Key Informant at Mbeya City Council, stated that:

We frequently observe missing procurement documents such as evaluation reports, contracts, and approval minutes. Some procurement activities are also conducted outside the approved procurement plan without proper justification. Weak documentation control systems and limited monitoring capacity make it difficult to ensure full compliance with procurement procedures. (Key Informant 2, 20 April 2026)

The views expressed by the second informant further support the survey findings by indicating that weak documentation control systems and inadequate monitoring mechanisms contribute to the high prevalence of documentation errors reported by respondents. Together, the quantitative and qualitative findings demonstrate that documentation errors arise from institutional, administrative, and technological challenges, thereby affecting transparency, accountability, and efficiency in procurement management at Mbeya City Council.

The issue of documentation errors in public procurement has received increasing attention in recent empirical studies, particularly in developing countries where public procurement systems are still facing implementation challenges. Recent literature consistently shows that poor documentation practices undermine transparency, accountability, and efficiency in procurement management. For instance, Mwita and Mushi (2021), in their study on procurement compliance in Tanzanian local government authorities, found that inadequate record-keeping and missing procurement files were among the most frequent audit queries raised by internal and external auditors. The study emphasised that weak documentation systems lead to difficulties in tracking procurement decisions, thereby increasing the risk of irregular expenditures and non-compliance with statutory requirements.

Similarly, Kessy (2021) investigated procurement practices in public institutions in Tanzania and reported that many procurement units suffer from incomplete procurement records, including missing tender documents, evaluation reports, and contract files. The study concluded that such documentation gaps significantly weaken institutional accountability and expose public funds to mismanagement risks. In addition, Ochieng and Muturi (2022), in their study conducted in East African public procurement systems, observed that documentation errors are often caused by inadequate staff training, excessive workload, and weak enforcement of procurement procedures. Their findings highlighted that when procurement officers are not adequately trained in record management systems, errors such as misfiling, loss of documents, and incomplete documentation become common.

Moreover, Kiptoo et al. (2022) noted that digital transformation through e-procurement systems has the potential to reduce documentation errors; however, in many public institutions, partial adoption and low technical capacity continue to limit its effectiveness. This results in a continued reliance on manual systems that are prone to human error and inefficiency. Furthermore, Mollel and Mvungi (2023) emphasised that documentation integrity is a key determinant of procurement performance, arguing that institutions with strong documentation systems experience fewer audit queries and higher compliance levels. Their study recommended continuous staff training, digitisation of procurement records, and strict adherence to procurement guidelines as key solutions to documentation-related challenges.

The findings of the current study align with the reviewed literature, confirming that documentation errors remain a persistent challenge in public procurement systems. The high level of agreement among respondents (65.4%) reflects the same concerns identified in previous studies, particularly regarding missing records, incomplete files, and weak record management practices. Therefore, it can be concluded that documentation errors are not only a local issue in Mbeya City Council but also a broader systemic challenge in public procurement management across many developing countries. Strengthening documentation systems through capacity building, digital procurement platforms, and enforcement of compliance mechanisms is essential for improving procurement performance and reducing inefficiencies.

4.2.2 Staff often deviate from established procurement procedures

The study examined respondents' perceptions on whether staff often deviate from established procurement procedures within Mbeya City Council. The results indicate that 10 respondents (7.7%) strongly disagreed and 18 respondents (13.8%) disagreed with the statement. A total of 20 respondents (15.4%) were neutral. However, a considerable proportion of respondents agreed and strongly agreed, where 47 respondents (36.2%) agreed, and 35 respondents (26.9%) strongly agreed. 82 respondents (63.1%) confirmed that staff deviations from established procurement procedures occur in the council.

The findings imply that procedural non-compliance is a notable challenge in procurement management at Mbeya City Council. The high proportion of agreement suggests that staff do not always strictly adhere to procurement guidelines, rules, and approved procedures during procurement processes. Such deviations may include bypassing required approval levels, ignoring procurement plans, or failing to follow competitive bidding procedures. This

situation can negatively affect transparency, fairness, and accountability in procurement processes. When staff deviate from established procedures, it increases the risk of irregular procurement decisions, favouritism, and inefficient use of public resources. It may also expose the council to audit queries, legal challenges, and reduced public trust in procurement operations.

Recent empirical studies have increasingly highlighted procedural deviations as one of the most persistent challenges in public procurement systems, particularly in developing countries where institutional enforcement mechanisms are still evolving. These studies emphasise that non-adherence to established procedures undermines accountability, transparency, and efficiency in public resource management. Ngugi and Wambui (2021), in their study on public procurement compliance in Kenyan county governments, found that procedural deviations frequently occur due to political interference, urgent procurement needs, and pressure to accelerate service delivery. The study concluded that such deviations often result in irregular procurement decisions and reduced value for money in public projects. Similarly, Adusei and Boateng (2022) examined procurement practices in Ghana's public sector and found that bureaucratic bottlenecks and lengthy procurement approval processes often push staff to bypass formal procedures. The study further noted that procurement officers sometimes resort to informal practices to expedite processes, especially in emergency procurement situations, thereby compromising compliance.

In addition, Mkumbo and Sanga (2022) conducted a study in Tanzanian local government authorities and reported that procedural deviations are influenced by inadequate supervision and limited awareness of procurement laws among staff. Their findings showed that some employees intentionally or unintentionally bypass procedures due to insufficient training and weak enforcement of procurement guidelines. Furthermore, Chacha and Lema (2023) found that internal control weaknesses significantly contribute to procedural non-compliance in public procurement institutions. Their study revealed that when internal audit units are understaffed or lack independence, monitoring of procurement activities becomes ineffective, leading to increased procedural violations. Moreover, Suleiman and Ibrahim (2023) emphasised the role of organisational ethics in shaping procurement behaviour. Their study found that institutions with weak ethical standards and poor leadership oversight are more likely to experience routine procedural deviations, including unauthorised procurement actions and failure to follow bidding requirements.

Additionally, Nyaga and Otieno (2024) observed that resistance to digital procurement systems also contributes to procedural deviations. Their study highlighted that even where e-procurement platforms are implemented, some staff continue to use manual shortcuts, which leads to inconsistencies and non-compliance with standardised procedures. Similarly, Banda and Phiri (2024) argued that capacity constraints, particularly limited procurement training and insufficient professional development, play a major role in procedural non-compliance. They noted that staff who lack continuous training are more likely to misinterpret procurement regulations or ignore procedural requirements altogether.

The current study findings align closely with the reviewed literature, which consistently shows that procedural deviations remain a widespread issue in public procurement systems. The result that 63.1% of respondents agreed that staff deviate from established procedures confirms that Mbeya City Council is not an isolated case but part of a broader systemic challenge observed across public institutions in Africa. These findings suggest that addressing procedural deviations requires a multifaceted approach, including strengthening enforcement mechanisms, improving staff training, enhancing internal audit independence, and fully institutionalising e-procurement systems.

4.2.3 Contract management is not consistently followed according to regulations

The study examined respondents' views on whether contract management is consistently followed according to procurement regulations within Mbeya City Council. The findings show that 7 respondents (5.4%) strongly disagreed and 16 respondents (12.3%) disagreed with the statement. A total of 24 respondents (18.5%) were neutral. However, the majority of respondents agreed and strongly agreed, where 48 respondents (36.9%) agreed, and 35 respondents (26.9%) strongly agreed. 83 respondents (63.8%) confirmed that contract management is not consistently followed according to regulations.

The results indicate that weaknesses exist in contract management practices within Mbeya City Council. The majority agreement (63.8%) suggests that contract administration activities such as monitoring contractor performance, ensuring compliance with contract terms, and enforcing timelines are not consistently implemented according to procurement regulations. This inconsistency in contract management may lead to delayed project completion, poor quality of delivered works or services, and increased contract disputes. It also weakens accountability mechanisms, as contracts may not be properly supervised or enforced according to agreed standards. Ultimately, this can reduce value for money in public procurement and negatively affect service delivery outcomes in the council. During an interview with the Key Informant at Mbeya City Council, stated that:

In our daily procurement activities, we experience several challenges related to contract management. One of the major challenges is the delay in contract approval and implementation processes. Sometimes contracts take longer than expected to move through different approval stages, which affects the planned implementation schedules for goods, works, and services. These delays create pressure on procurement teams and may affect compliance with established procedures because activities that were expected to be completed within a specific timeframe are postponed. In addition, incomplete procurement records from different departments make it difficult to monitor contract progress and confirm whether all contractual requirements are being fulfilled. In some cases, procurement officers have to spend additional time following up on missing information or correcting incomplete documents, which increases administrative workload and slows down procurement activities. Therefore, effective contract management requires proper coordination, timely approvals, and complete documentation throughout the procurement cycle. (Key Informant 3, 12 April 2026)

The response from the informant provides a practical explanation for the high level of agreement reported in the survey findings. It demonstrates that weaknesses in contract management are not merely administrative problems but have direct operational consequences on procurement performance. Delays in contract approvals interrupt procurement schedules, while poor documentation reduces the efficiency of procurement monitoring and

compliance verification. The findings further suggest that repeated procurement activities due to incomplete records increase transaction costs and reduce institutional efficiency. This indicates that improving documentation practices and streamlining contract approval procedures would significantly strengthen procurement performance within the council.

Similarly, another informant explained that incomplete procurement records and delays in contract execution weaken accountability, transparency, and internal control systems. The informant emphasized that missing procurement documents make it difficult to establish a complete audit trail during internal and external audits. Furthermore, delayed contract implementation increases the likelihood of contractor non-performance, financial irregularities, and audit queries. According to the informant, inadequate monitoring mechanisms also reduce the ability of management to detect procurement errors and non-compliance at an early stage.

From our experience, weak contract management creates difficulties in maintaining accountability within procurement processes. There are situations where important contract documents, monitoring reports, or approval records are missing or incomplete, making it difficult to establish a complete audit trail. When procurement records are not properly maintained, it becomes challenging to verify whether procurement activities were conducted according to regulations. Additionally, delays in contract execution may result in contractors failing to meet agreed timelines, which can affect project completion and create additional challenges during audit reviews. Although monitoring systems are available, their effectiveness depends on proper documentation, regular follow-up, and timely corrective actions. Without strong monitoring mechanisms, some compliance problems may continue without being identified early. (Key Informant 4, 20 May 2026)

The views expressed by this informant complement the quantitative findings by highlighting the governance implications of weak contract management. The findings suggest that inadequate documentation and delayed implementation weaken procurement transparency because auditors cannot easily verify whether procurement decisions complied with legal requirements. This situation increases institutional exposure to financial risks, audit qualifications, and possible misuse of public resources. Furthermore, weak monitoring systems reduce management's ability to identify procurement problems before they become significant, thereby allowing procedural non-compliance to continue unchecked. These findings demonstrate that strengthening internal control mechanisms is essential for improving procurement accountability and compliance. Furthermore, another informant observed that weaknesses in contract management also affect financial management within the council. The informant explained that delays in contract implementation disrupt planned payment schedules, interfere with budget execution, and complicate cash flow management. In addition, incomplete procurement records create challenges during expenditure verification because finance officers require complete documentation before processing payments. This increases the possibility of delayed payments, duplicated payments, or inaccurate financial reporting.

Contract management challenges also affect financial planning and budget implementation. When contracts are delayed or implementation does not proceed according to schedule, planned payments may also be delayed, affecting cash flow management and budget utilisation. In addition, incomplete procurement documentation creates difficulties in verifying whether payments are supported by appropriate records and approvals. This may delay payment processing because financial officers must confirm the accuracy and completeness of supporting documents before authorising transactions. Therefore, effective contract management is important not only for procurement compliance but also for ensuring proper financial control, accountability, and efficient use of public resources. (Key Informant 5, 26 March 2026)

The qualitative findings further reinforce the quantitative results by demonstrating that ineffective contract management has significant financial consequences for the council. Delays in contract implementation reduce budget absorption capacity because allocated funds cannot be utilised within the planned financial period. Similarly, incomplete procurement documentation weakens financial accountability by making expenditure verification more difficult and increasing the risk of financial errors. The findings therefore suggest that procurement compliance should not be viewed solely as an administrative requirement but also as a critical determinant of sound financial management and efficient utilisation of public resources. Strengthening contract monitoring systems, improving documentation practices, enhancing coordination between procurement and finance departments, and building staff capacity in contract administration would therefore contribute significantly to improving procurement performance and financial accountability within Mbeya City Council.

Recent empirical studies have consistently shown that poor contract management is a major challenge in public procurement systems. Otieno and Mwangi (2021) found that ineffective contract monitoring in public institutions in Kenya leads to delays in project completion and frequent cost overruns, largely due to weak supervision and poor enforcement of contractual obligations. Similarly, Asare and Mensah (2022) observed in Ghana that contract management weaknesses are driven by inadequate capacity of procurement officers to monitor contractor performance and enforce compliance with contract terms. The study highlighted that many institutions focus more on procurement award processes than on post-contract management. In Tanzania, Mhando and Komba (2022) reported that local government authorities often experience challenges in contract execution due to insufficient follow-up mechanisms and limited coordination between procurement units and implementing departments. Their study concluded that weak contract administration contributes to poor project outcomes and reduced accountability.

Furthermore, Wamalwa and Kihara (2023) emphasised that lack of structured contract management frameworks leads to poor performance monitoring and weak enforcement of penalties for non-compliance. Their findings showed that without clear contract monitoring systems, contractors often delay projects without consequences. Additionally, Ssekandi and Njoroge (2023) found that inadequate use of performance evaluation tools contributes to inefficiencies in contract management across public institutions in East Africa. Their study noted that institutions that fail to systematically track contract performance are more likely to experience project delays and quality compromises. Moreover, Chikoko and Banda (2024) argued that digital contract management systems can improve compliance and performance tracking, but their effectiveness depends on staff competence and institutional commitment to system use. They noted that partial adoption of digital tools limits their impact on improving contract oversight.

The findings of the current study align with the reviewed literature, confirming that weak and inconsistent contract management remains a significant challenge in public procurement systems. The high level of agreement (63.8%) indicates that Mbeya City Council experiences similar difficulties in ensuring effective contract administration. This suggests that strengthening contract monitoring systems, enhancing staff capacity in contract management, and improving enforcement mechanisms are essential to ensure compliance with procurement regulations and improve overall procurement performance.

5. SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

5.1 Summary of the Study

The findings revealed that procedural compliance gaps significantly affect procurement efficiency and effectiveness. The highest finding showed that 65.4% (85 respondents) agreed that documentation errors frequently occur in procurement processes, indicating weaknesses in record management that contribute to delays and reduce accountability. The study also found that 63.8% (83 respondents) agreed that contract management is not consistently followed according to procurement regulations, resulting in poor contract monitoring, delayed project implementation, and reduced value for money. In addition, 63.1% (82 respondents) agreed that staff often deviate from established procurement procedures, leading to procedural inconsistencies, procurement delays, and reduced transparency in procurement operations. Interview findings supported these results by revealing that delays in approval processes, incomplete procurement documentation, weak coordination among departments, and limited monitoring mechanisms contribute to procedural non-compliance. Overall, the study established that procedural compliance gaps remain a major challenge affecting the efficiency, accountability, and overall performance of public procurement management in Mbeya City Council.

5.2 Conclusion of the Study

The objective sought to examine the effects of procedural compliance gaps on public procurement management in Mbeya City Council. Based on the findings, the study concludes that weaknesses in following established procurement procedures affect the effective management of procurement activities. In particular, gaps related to procurement documentation, adherence to prescribed procedures, approval processes, procurement planning, tender evaluation, and contract management can interfere with the smooth implementation of procurement activities. The study further concludes that procedural compliance is important for ensuring that procurement activities are undertaken in an orderly, transparent, and accountable manner. Where established procedures are not consistently followed, procurement processes may experience unnecessary delays, errors, difficulties in monitoring, and weaknesses in decision-making. Such weaknesses may also make it difficult for responsible authorities to track procurement activities and establish whether procurement decisions were made according to approved requirements.

Therefore, the study concludes that improving compliance with established procurement procedures is necessary for strengthening public procurement management in Mbeya City Council. Consistent application of procurement procedures can improve the coordination of procurement activities, strengthen documentation and accountability, and support more effective implementation of procurement plans and contracts. The study concludes that compliance gaps are an important factor influencing the effectiveness of public procurement management in Mbeya City Council. The findings from the three specific objectives demonstrate that weaknesses in adherence to established procedures, ethical standards, and procurement requirements can affect the way procurement activities are planned, implemented, monitored, and controlled. The extent to which procurement officials and other responsible stakeholders comply with established requirements therefore has important implications for the effectiveness of procurement management within the Council.

5.3 Recommendations

5.3.1 Recommendations for Action

Based on the findings and conclusions of the study, several recommendations are proposed to improve public procurement management at Mbeya City Council. The Mbeya City Council Management should strengthen enforcement of procurement laws, regulations, policies, and approved procurement plans, improve internal controls, maintain complete and secure procurement records, and ensure timely implementation of audit recommendations. The Procurement Management Unit should ensure strict adherence to procurement procedures throughout the procurement cycle, conduct regular compliance reviews, and maintain accurate documentation of procurement decisions. Procurement, finance, and user department staff should undertake continuous training on procurement laws, ethics, contract management, and e-procurement systems while strengthening coordination during procurement planning and implementation. Ethics and integrity authorities should strengthen mechanisms for preventing and addressing conflicts of interest, bribery, favouritism, nepotism, and other unethical practices and ensure appropriate action against established violations. The Internal Audit Unit should conduct regular procurement compliance audits, clearly identify corrective actions and deadlines, and strengthen follow-up of audit recommendations. The ICT Unit should improve the availability, reliability, security, and effective use of e-procurement systems, provide technical support and training, and strengthen electronic records management. Suppliers, contractors, user departments, and other procurement stakeholders should comply with procurement requirements, provide accurate information, participate transparently in procurement processes, and report suspected irregularities. Finally, public procurement regulatory and oversight authorities should strengthen monitoring, provide regular training and guidance on procurement laws, ethics, procedures, and electronic systems, and follow up recurring compliance weaknesses to promote consistent and effective procurement practices across local government authorities.

5.3.2 Recommendations for Further Studies

The study recommends that further research should be conducted on the impact of digital transformation and artificial intelligence in improving procurement compliance in local government authorities in Tanzania. This will help to assess how modern technologies can reduce procedural and ethical compliance gaps. In addition, future studies should explore the relationship between procurement compliance and service delivery outcomes in public institutions, particularly in health, education, and infrastructure sectors, to understand the broader impact of procurement efficiency on public service delivery.

Further research is also recommended on the role of leadership and organisational culture in influencing procurement compliance in local government authorities. This will provide deeper insights into behavioural and institutional factors affecting procurement performance. Moreover, comparative studies should be conducted between different local government authorities in Tanzania to identify best practices and variations in procurement compliance levels. This will help in developing standardised strategies for improving procurement systems nationwide. Finally, longitudinal studies are recommended to assess changes in procurement compliance over time, especially after the implementation of e-procurement systems and policy reforms, to evaluate long-term effectiveness.

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