Effectiveness of Legal Framework on the Prevalence of Malpractices in Public Procurement of LGAs: A Case of Kasulu District Council, Kigoma Tanzania

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Effectiveness of Legal Framework on the Prevalence of Malpractices in Public Procurement of LGAs: A Case of Kasulu District Council, Kigoma Tanzania

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Abstract

Purpose: To ensure accountability, LGAs should have effective and speedy procurement procedures. The rules and regulations in LGAs make it easier for malpractice to happen in public procurement. The effectiveness of legal frameworks on preventing malpractices in public procurement by LGAs is the focus of this paper. Procurement and tendering decisions in organizations are based on Strategic Choice Theory, as discovered in the study.

Methodology: Data were collected from employees of the Kasulu district council and suppliers located in Kasulu district. Data were collected from 112 responses to questionnaires and 12 Key Informants Interviewers responded to in-depth interviews. Simple random sampling techniques and purposive sampling techniques were used to select the sample. Data were analyzed using Statistical Package for Social Science (SPSS) Version 27; where Multiple Linear Regression analysis and descriptive analysis were conducted to answer the research objectives triangularly with context analysis of the qualitative data.

Findings: The study found that application and coverage of Legal and regulatory framework (ACLRF); publishing and advertising rules, and adequate timeframe (PARAT); as well as participatory rules and regulations (PRR) have a significant negative impact on MPP. However, defining procurement methods and circumstances appropriate (DPMCA) had no significant relationship with MPP. The legal and regulatory framework affects malpractices in public procurement in the LGA. It was further found that the more additional units the LGA invests in the effectiveness of the legal framework, the more the prevalence of malpractices in public procurement will be prevented.

Unique Contribution to the Theory, Practice and Policy: The study recommends to the LGAs that tendering procedures must be observed and that PPRA policy correspond with organizational goals. The study highlights the importance of maintaining a legal procurement structure in LGA without political interference. Furthermore, the study emphasizes the need to promote legal structure in procurement practice in LGA without any interference from political leaders.

Keywords: *Legal Framework, Prevalence of Malpractice, Public Procurement*

INTRODUCTION

Malpractice in public procurement of LGAs refer to any unethical or unlawful actions that violate the principles of transparency, accountability, fairness and value for money (Nyambariga, 2016). According to Mabillard and Zumofen (2021) Legal and regulatory framework denotes the extent to which rules, principles, act and procedures of performing public procurement in LGAs are effective and time efficient that believe to attain gain in the public procurement accountability. In LGAs legal and regulatory framework depicts application and coverage of Legal and regulatory framework, define procurement methods and circumstance appropriate, publishing and advertising rules and adequate timeframe, as well as participatory rules and regulations. These enables to execute public procurement accordingly whereas tome-cost-efficient is attained to the desired outcome (Han & and Lee, 2020). To reduce the prevalence of malpractices in public procurement of LGAs, legal framework should be aligned with international standards, updated regularly, implemented consistently and evaluated periodically.

Nearly 60% of firms in the EU believe that public procurement is affected by corruption, according to a 2017 survey by the European Commission. According to the 2019 report by the EU, it estimated the average value of public procurement in the EU is €2.4 trillion per year, and corruption in public procurement is estimated to cost the EU economy up to €5 billion per year (European Commission, 2019). Also, it was found that increasing transparency and accountability contributed to reducing opportunities for corruption in public procurement in Italian municipalities (Campisi, *et al.*, 2020).

In Africa 70% of national budgets in Africa are spent on public procurement this implies governments spend a lot of their resources on public procurement and it is noted that in many African countries, the budget has increased over the past few decades (Kotze and Bada, 2021; Lewis, 2020). Despite the numerous increases in spending on public procurement most of the countries remained underdeveloped, this implies that African countries experience public procurement malpractices that limit economic development as the activities tend to disturb the country's market mechanism by reducing competition among traders (International Budget Partnership (IBP), 2019; Chêne & Pirotte, 2020).

Ineffective implementation of the current reforms to the public procurement system, lack of transparency in the awarding of public contracts, and the lack of accountability on the part of the government stakeholders including federal, state, and local in the public resources are among the reasons why the public procurement system in Africa has failed (Aigheyisi & Edore, 2015). In Kenya, malpractices in public procurement have been viewed due to the lack of moral principles and their failure to follow the procurement principles when performing the public procurement (Philly, *et al.*, 2017). Also in Ghana, Osei-Tutu, Offei-Nyako, Ameyaw, and Ampofo, in 2017, reported that the country experienced malpractice in public procurement viewed by the high cost of goods and services procured, financial resources waste through the purchase of unnecessary items, procurement of lower standard goods this limit private sector capacity.

Malpractices in public procurement are prevalent in local government authorities in the East African Community. Collusion and bid rigging, conflict of interest, limited competition, and fraudulent practices are some of the most common malpractices. These malpractices not only result in the loss of public funds but also undermine public trust in government institutions. For example, a study conducted in Kenya by the Ethics and Anti-Corruption Commission (EACC) found that conflict of interest was the second most common malpractice in public procurement,

accounting for 14.6% of the reported cases (Ndungu, 2021; Mwenda, 2021). Moreover, A study conducted in Uganda by the Public Procurement and Disposal of Public Assets Authority (PPDA) found that limited competition was the most common malpractice in public procurement, accounting for 23% to 45% of the reported cases (PPDA, 2018). (PPDA, 2021). Furthermore, a study conducted in Rwanda by the Office of the Auditor General (OAG) found that fraudulent practices were the most common malpractices in public procurement, accounting for 41% of the reported cases (OAG, 2019).

Public procurement malpractices have been a persistent problem in Tanzania, particularly in local government authorities. Some of the common malpractices include bid rigging, corruption, favoritism, and non-transparent procurement processes. A 2019 report by the Public Procurement Regulatory Authority (PPRA) revealed that in the 2017/2018 financial year, there were 1,719 procurement disputes worth Tsh 2.2 trillion in Tanzania, with a majority of the disputes arising from local government authorities (URT, 2019).

In Tanzania, public procurement accounts for about 70% of the public budget for financing the procurement of goods and services that value the interest of the society (Gombeye, 2020). 12% of the country's GDP is contributed through public procurement, this indicates that public procurement has a significant impact on the economic efficiency in Tanzania that can be utilized as a strategic tool to address economic welfare in the public and reduce resource ownership inequality (Joseph and Mwakibinga, 2022). One of the primary goals of the government in spending public fund on procuring goods and services is to attain a value of money (VFM) that indicate the effectiveness of procurement practices through transparency, efficiency, and fairness that achieve targeted goals of the procuring entities (Magakwe, 2020).

Yet, public procurement prevails to face issues with pursuing meeting VFM in the procurement process in local government authorities and other public entities (Shija, 2019). Fails to attain the Value of money for public spending indicate poor public procurement practices in the public sector, this means the government-owned institutions have failed to comply with the procurement framework and accepted standards. For instance, various report including the CAG report shows that in the 2017-2018 financial year; only 35% of public sector spending followed procurement guideline and procedures as outlined by procurement regulatory bodies (PPRA, 2018; CAG , 2018). This facilitates uncountability and malpractices in procurement practices of the public sector such as the occurrence of corruption, favoritism, and bribery environment that led to excessive spending of public fund from constructed additional cost that benefits few of the officials in local government and other public office (Nyambariga, 2016). The malpractices in public procurement have expenses to the public services offered such as education, health service, and public infrastructure, and failure to deliver expected products or services accordingly within the timeframe and expected goals.

Government in addressing the challenges of malpractices in local authorities adopted various intervention strategies to strengthen public procurement practices, for instance, adapting waves of public procurement reform and transformation that led to public procurement regulations of 2013 (URT, 2013) and the Public Procurement Act of 2011 (PPA 11), adaptation of holistic approaches that includes administrative compliance measures, integration of ICT in bidding process, transparency, control and oversight of procurement process (Gombeye, 2020).

However, despite the efforts that the government and other stakeholders introduced to address the challenges of malpractices and corruption in local government authorities such as introducing regulations and standard procedures through PPA and PPRA, issues such as biases in the tender offer, selection of unqualified bidders for personal interest of public official are

still prevailing in Local Government Authorities (LGAs). For instance, two officials in the Katavi region from Mpanda Water Supply and Sanitation Authority (Mpanda WSSA) and the Town Planning officer of Tanganyika District were suspended due to scandal and violation of public procurement procedure by increased cost of services (Mhagama, 2022). Also, the Medical Storage Department has fallen into the scandal of inflating the cost of procuring different equipment which is malpractices in public procurement (The Citizen Reporter, 2022). Therefore, this paper focuses on assessing the effectiveness of the legal framework on the prevalence of malpractices in public procurement of LGAs bridging the existing gap in the body of knowledge as among holistic intervention on the preventive mechanism of corruption and malpractices in public procurement.

Theoretical Review

Strategic Choice Theory

A strategic choice theory was originally developed by Child in 1972, as a corrective statement to the classic contingency theory created on the basic assumption that it is possible to attain high organizational efficiency and performance via better consideration of the context in which strategy is formulated and implemented (Adalo and Omwenga, 2019). Child marked the perspective by explaining that the strategic choice theory emphasizes the function of an authoritative management group that can motivate the structures of their organization via an important political process. Therefore, unlike outside-based approaches like institutional theory, the strategic choice theory is based on strategies at an intra-organizational level to give out some capabilities like agility and adaptability (Lavassani and Movahedi, 2010). Lastly, strategic choice theory stresses that making the right decision is dependent on some environmental factors like distributors and on the strategic type of the organization but most essentially on the judgment of the dominant coalition to lead purchasing goals and actions.

Despite the challenges of organizations being numbered and difficult, about strategic choice theory, they were classified as three interrelated challenge sets, the entrepreneurial problem, the engineering problem, and the administrative problem. The situation in which these challenges exist and strategic choices are created were recognized as environmental variability, environmental complexity, and environmental illiberality. The strategic choice theory is considered relevant to the current study on the assessing Effectiveness of legal framework on the prevalence of malpractices in public procurement of LGAs, since it provides the foundation of the decision-making process in the organizations about procurement and tendering decisions, mostly the study adopted the theory as it has been used in the study of Ramadhani (2020) to indicate the relationship of management and employee of LGAs in complying with procurement standard such as accountability on prevalence of malpractice in public procurement.

Empirical Review

Agaba and Emenika, (2018) conducted a study on the impact of procurement practices on public service delivery, by examining the perspectives of respondents. A descriptive research approach will be adopted that guides the study to primary, a sample size of 238 was selected from a population that self-administered questionnaire was distributed for data collection. Multiple regression analysis will be applied to analyze data. The results of the study indicated that legal and regulation frameworks have a significant positive influence on public procurement performance and service delivery. The study concluded the need to promote legal structure in procurement practice.

Furthermore, Mutangili (2019) conducted a study to perform a critical review of the empirical literature on the function of procurement policies and procedures in the prevalence of malpractices in public procurement of local government authorities in Kenya. The study applied a desk study review methodology where relevant empirical literature will be evaluated. The study found that good laws alone cannot control corruption, laws and regulations in procurement in prevalence of malpractices must inherit open contracting principles and information standards of disclosure and public involvement and start to public and publicize government contracts throughout the procurement.

Moreover, Mohamed (2020) conducted that study to determine the function of procurement practices and service delivery in Mogadishu Somalia. The study used both qualitative and quantitative means. A sample of 104 respondents will be selected from pointed departments in the local government, questionnaires and interviews will be included in the data collection tools, and data will be analyzed through descriptive analysis. The study found that good procurement practices have a significant impact on the performance of public procurement, also the institution's inefficiency causes delays in issuing tender documents because of corruption and low monitoring.

Also, Mshamu, (2017) conducted a study on the effectiveness of the procurement process is vital thing in procurement performance and is fundamental to ensure the cost-effective delivery of goods and services in any firm. The study will be conducted using a qualitative case study design, the sample size of 20 respondents was used to collect data using interview methods and a questionnaire. The study found that the procurement process will be factor for effective procurement practices. The study concluded that these practices must be performed by qualified members with high professionalism and applying sound procedures with good policies and regulations.

Furthermore, Athanace (2019) conducted the study to examine the adequacy of the regulatory framework of public procurement performed by Local Government Authorities in Tanzania. The case study design was used to guide the study in data collection through an open-end questionnaire, documentary review, and interview and analyzed and interpreted using a qualitatively approach. The results show that there are several loopholes in the legal and regulatory framework that include a lack of independent oversight of the procurement procedures, the complexity of the procurement law, centralized system of PPRA, and low enforcement compliance to the procurements accountability.

Conceptual Framework

Legal and regulatory framework denotes the extent to which rules, principles, acts, and procedures of performing public procurement in LGAs are effective and time efficient and believed to attain gain in the public procurement accountability. In LGA legal and regulatory framework depicts the application and coverage of Legal and regulatory framework, procurement methods and circumstance appropriate, publishing and advertising rules and adequate timeframe, as well as participatory rules and regulations. These enable to execution of public procurement accordingly whereas tome-cost-efficient is attained to the desired outcome. The effective legal and regulatory framework in LGAs is deployed to have a negative influence on the prevalence of malpractice in public procurement.

Independent variable　　　　　　　　　**Dependent variable**

| Application and coverage of Legal and regulatory framework |
| Define procurement methods and circumstance appropriate |
| Publishing and advertising rules and adequate timeframe |
| Participatory rules and regulations |

| **Prevalence of malpractices in public procurement** |
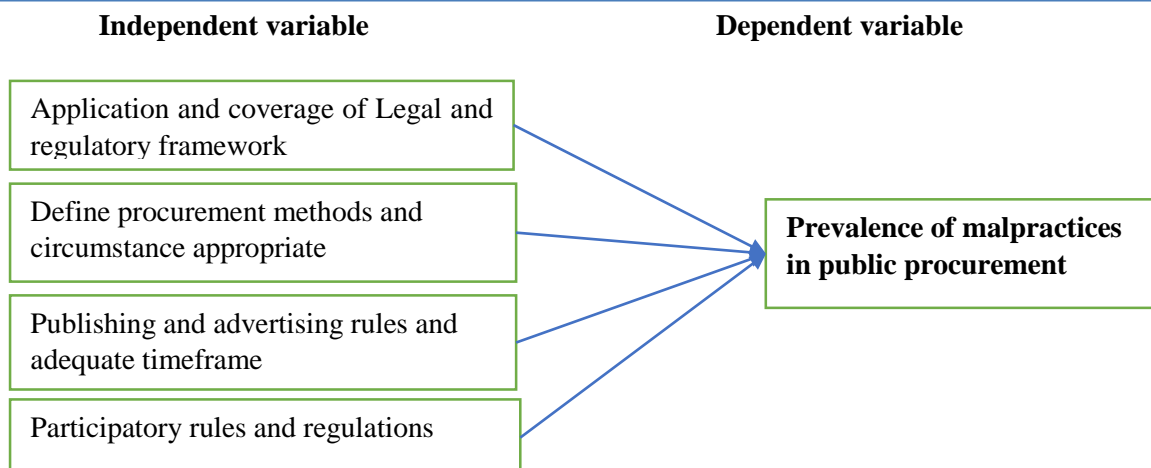
Figure 1: Conceptual Framework

METHODOLOGY

The study employed a mix of positivism and interpretivism philosophy using an explanatory research design to answer research objectives. The objectives and purpose of the study influence the decision toward the selection of research design, it is necessary to select a research design that matches the problem studied (Creswell and Poth, 2016). This study implemented an explanatory research design since it explores why the problem occurred with all available information. The study used this research design since it helps in better understanding of the cause and effects relationship existing between the dependent variable which is the prevalence of malpractices in public procurement against independent variables as the functions of legal and regulatory framework.

Data were collected from employees of the Kasulu district council and suppliers located in Kasulu district. Data were collected from 112 responses to questionnaires and 12 Key Informants Interviewers responded to in-depth interviews. Kasulu District Council as one of the procurement entities, for the end financial year 2020 did not submit the Annual Activities Action Plan (APP) to TANePS (URT, 2019). Also, the CAG report for the financial year 2019 indicates that Kasulu DC has used 195,382273 TZS for unintended uses from the deducted money from the contractor's payment for the water project (URT, 2020). Furthermore, the CAG report shows that Kasulu DC failed to submit relevant documents indicating an expenditure of 31,487,338.47 as required by the public procurement regulation of 2013 and the Local government finance memorandum of 2009 (URT, 2020). Thus, it shows the various malpractices in public procurement in Kasulu DC that provide opportunities for the study.

Simple random sampling techniques and purposive sampling techniques were used to select the sample. Data were analyzed using Statistical Package for Social Science (SPSS) Version 27; where Multiple Linear Regression analysis and descriptive analysis were conducted to answer the research objectives triangularly with context analysis of the qualitative data. Quantitative data analysis techniques were employed with the aid of SPSS version 26; where both descriptive and Multiple Linear Regression (MLR) analysis was done. All variable proxy measures are ordinal with 5-point Likert scale measurements, excluding demographic characteristics of the respondents such as Age, gender, education level, working experience, and working departments. All MLR analysis assumptions such as linearity, normality, hetero/homoskedasticity, and multicollinearity observed.

The Multiple regression model for this study is

$(MPP) = f$ (Accountability in Public Procurement)--------------**Eq.2**

$MPP = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 \dots\dots\dots\dots. \varepsilon$------------------**Eq.3**

Whereby;

β_0=Constant term

MPP = malpractices prevalence in public procurement

X_1= application and coverage of legal and regulatory framework,

X_2= define procurement methods and circumstance-appropriate

X_3= publishing and advertising rules and adequate timeframe

X_4 participatory rules and regulations.

$\{\beta\; i = 1,2,3\}$=The coefficients representing the various independent variables

ε=Error terms

RESULTS AND DISCUSSION

Diagnostic, Reliability and Validity Tests

The study MLR model was guided by the statistical assumptions that show the trustworthiness of the results found by the study when those assumptions are not violated. These include the normality test, multicollinearity test, heteroscedasticity test, and homoskedasticity test as well as multicollinearity

Figure 2 presents the skewed and kurtotic using Q-Q plots; the observed value for each score is plotted against the expected value from the normal distribution under the bell curve indicating that the study model did not violate the normality assumption.

While Figure 3 tested the linearity assumption of data collected through the inspection of bivariate scatter plots, it shows no serious violation of linearity, and the scatter plots for the argued component plus residuals were linear because all point variables linearly follow the diagonal regression line.

Figures 4, 5, 6, and 7 scatter plots are distributed across the rectangle suggesting that homoscedasticity was not violated for both criterion variables, as the variability of the residuals must be fairly robust to violate this assumption
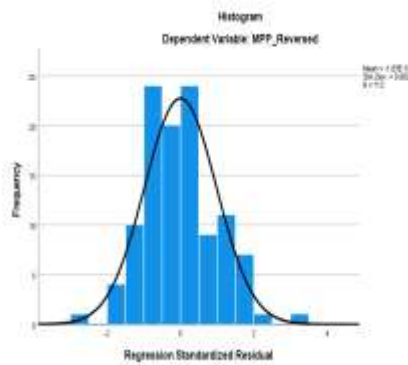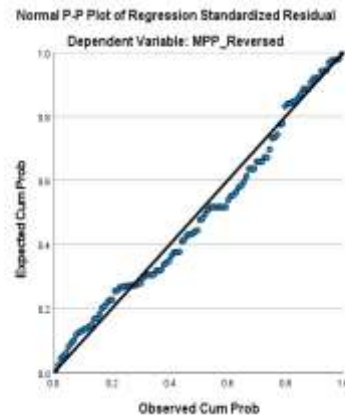
Figure 2: Normality Test

Figure 3: Linearity Test

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Figure 4: Homoscedasticity 1
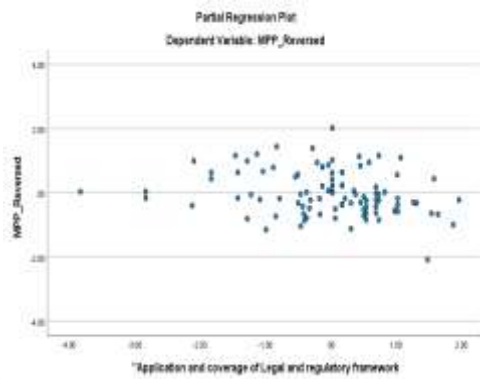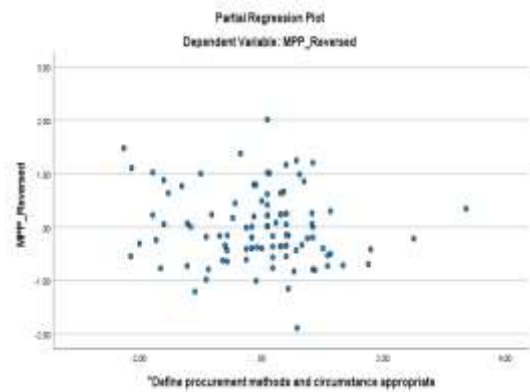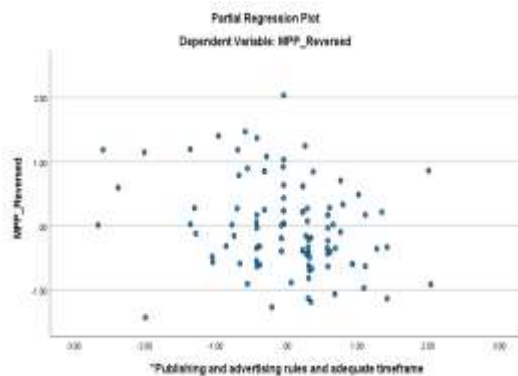

Figure 5: Homoscedasticity 2
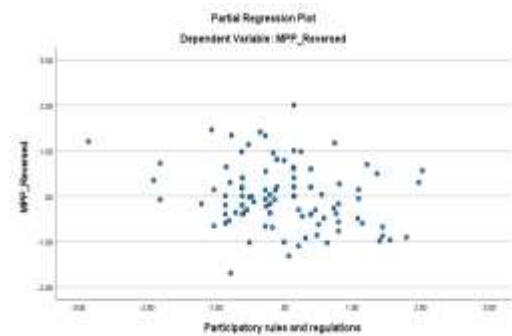

Figure 6: Homoscedasticity 3

Figure 7: Homoscedasticity 4

The data reliability was measured using Cronbach Alpha which determines the internal consistency of data, based on this study's findings Cronbach's Alpha value based on standardized items was 92.1% which indicates the excellent accuracy and internal consistency of the research results.

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Table 1: Reliability Test

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.784	.921	27

This study conducted a data validity test using Kaiser-Meyer-Olkin (KMO) to measure data adequacy in covering the research problem. The KMO value for the overall model was 83.3% with its P-Value of 0.000 (Sig,) less than 0.5 significance level; indicating that the study instrument was significantly valid.

Table 2: Validity Test

KMO and Bartlett's Test		
Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.833
Bartlett's Test of Sphericity	Approx. Chi-Square	209.841
	df	10
	Sig.	.000

Demographic Characteristics of Respondents

Table 3 indicates that 32.1% of the respondents who are the majority at Kasulu LGAs were aged between 36-40, followed by staff aged between 41-50 who were 25.9% and 25-30 were 25.0% while few amounting to 17.0% were aged above 50 years. The result implies that workers of the Kasulu LGAs are youths aged between 25 to 40 amounting to 57.1%. this group of staff presents a critical workforce of the local government authorities. According to Chiasson, (2020), demographic factors play a significant role in adoption decisions. Therefore, valuable inputs were obtained from all senior employees aged 25 to above 50 years who by virtue are experiencing public procurement in LGAs (Agaba, *et al.,* 2018)

Furthermore, the results show that 57.1% of the respondents were female, while 42.9% were male; this indicates that LGAs in Kasulu's rate of workforce for females is higher than for males. Therefore, gender empowerment efforts are well optimized in the local government, however, it presents an opportunity for Tanzania LGAs to influence the male workforce as well.

The results indicate that the main Kasulu LGA workforce are those who attained secondary and or TVET level of education which constituted 50.0% of LGA staff. While 37.5%v of the workforce at Kasulu LGA attained an undergraduate level of education and workforce with a postgraduate level of education were very few constituting 12.5%. This result indicates that the higher the level of education the fewer the attained workforce at LGAs. Mshamu, (2017) argued that it is important that these practices be performed by qualified members with high professionalism and applying sound procedures in good policies and regulation.

Furthermore, the majority of the respondents amounting to 35.8% had experience of less than 6 years working in LGAs; followed by staff with below 15 years' experience, amounted to 32.1% % and 10-15years who were 17.0%while 15.2% had experience of 7-9 years working in LGAs. The general trend of the working experience line chart indicates the negative relationship between the number of staff and the working experience in years. The higher the experience in a year the very fewer number of the workers in LGAs. However, the study managed to capture workers' thoughts on public procurement malpractice across all experienced staff from years less than 1 to 29 years. According to Bayo, (2017), the absence

of procurement knowledge to actors affects procurement practices. Therefore, the higher the working experience the higher the procurement knowledge, hence the lower level of malpractices in LGAs. Therefore, having a majority of working experience in LGAs would enable the employee to have plenty of malpractice in public procurement.

Table 3: Demographic Characteristics of Respondents

Variable	Categories	Frequency	Percent
Age group	25-30	28	25.0
	36-40	36	32.1
	41-50	29	25.9
	50 and above	19	17.0
Sex	Male	48	42.9
	Female	64	57.1
Education level	Secondary/TVET education	56	50.0
	Undergraduate	42	37.5
	Postgraduate	14	12.5
	Procurement department	33	29.5
	Supplier	20	17.9
	Accounting department	24	21.4
	ICT department	11	9.8
	Tender Board	15	13.4
	Other	7	6.3
Working Experience (Years)	0-3	20	17.9
	4-6	20	17.9
	7-9	17	15.2
	10-15	19	17.0
	15 and above	36	32.1

Source: Findings Data (2023)

MLR Model Results

The objective of the study was to assess the effectiveness of the legal framework on the prevalence of malpractices in the public procurement of LGAs. To answer the objectives of this study, the study considers the significant value less or equal to 0.05 as significant and above 0.05 as insignificant. This means the sig- -value above 0.05 has a low probability of explaining the relationship as compared to the sig- value equal to or below 0.05 which is equal to a 95% confidence interval. The independent variables included application and coverage of Legal and regulatory framework (ACLRF), definition procurement methods and circumstance appropriate (DPMCA), publishing and advertising rules and adequate timeframe (PARAT), as well as participatory rules and regulations (PRR); while dependent variable is malpractice in public procurement (MPP)

The model summary in Table 4 Indicates that ACLRF, DPMCA, PARAT, and PRR explain the proportion of variance in malpractice in public procurement in LGAs at Kasulu, yielding R-Square of 0.459 with significant P-Value of 0.000 and 0.000 (F- Change and ANOVA respectively) and Durbin Watson value of 2.000 indicating that all four proxies for legal and regulatory frameworks (independent variables) significantly explain the prevalence of malpractice in public procurement of LGAs (MPP) by 46%. furthermore, the results indicate

that Durbin-Watson was equal to 2.000 greater than R-Square, the model goodness of fit was virtuous for further interpretation.

Table 4: MLR Model Results

		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
Model *a. Predictors*	(Constant)	4.529	.261		17.335	.000
	Application and coverage of Legal and regulatory framework	-.165	.063	-.241	-2.604	.011
	Define procurement methods and circumstance-appropriate	-.091	.067	-.125	-1.361	.177
	Publishing and advertising rules and adequate timeframe	-.207	.075	-.257	-2.740	.007
	Participatory rules and regulations	-.176	.077	-.221	-2.283	.024
Summary b.*Dependent Variable MPP*	**R**	.677[a]	**Sig. F Change**	.000	Adjusted R Square	.438
	R-Square	.459	**Durbin-Watson**	2.000		
ANOVA	**F**	22.655	Total Sum of Square	84.403	Total df	111
	Sig.	.000[a]				

Source: Findings Data (2023)

Table 4 reveals the following MLR model;

$$MPP = \beta_0 + \beta_1 ACLRF + \beta_2 DPMCA + \beta_3 PARAT + \beta_4 PRR \ldots\ldots\ldots\ldots \varepsilon$$

$$MPP = 4.520 - 0.165 ACLRF - 0.091 DPMCA - 0.207 PARAT - 0.176 PRR \ldots\ldots\ldots\ldots \varepsilon$$

The regression results reveal the relationship between independent variables were application and coverage of Legal and regulatory framework (ACLRF), definition procurement methods and circumstance appropriate (DPMCA), publishing and advertising rules and adequate timeframe (PARAT), as well as participatory rules and regulations (PRR) while dependent variable was MPP; Each slop coefficient (*β)* is partial regression coefficient and measures the change in estimated value for a unit change in value of a given independent variable, while other things remain constant.

According to the result in Table 4 application and coverage of Legal and regulatory framework (ACLRF); publishing and advertising rules and adequate timeframe (PARAT); as well as participatory rules and regulations (PRR) have a significant negative impact on MPP because their slope coefficients have a negative sign (-0.355 and -0.27) and P-values (Sig.) were .011; 0.007; and 0.024 respectively. However, defining procurement methods and circumstance appropriate (DPMCA) had no significant relationship with MPP because its P-value = 0.177 was greater than the 0.05 level of significance. Therefore, the identified legal and regulatory framework factors contributing to malpractices in public procurement in the LGA are the application and coverage of Legal and regulatory framework (ACLRF); publishing and advertising rules, and adequate timeframe (PARAT); as well as participatory rules and regulations (PRR).

Descriptive Analysis Results

The researcher conducted bivariate analysis by employing descriptive analysis to show the individual effects between dependent and one independent variable separately; Table 5 all the

ELF proxy measures had a significant influence in the prevention of malpractice in public procurement in LGAs; however, Publishing and advertising rules and adequate timeframe were found to have more influence (Mean=3.8214, Std=1.08399) while Participatory rules and regulations (Mean= 3.6786, Std = 1.09227) was the least. The higher the mean the higher the influence. However, according to the Likert scale criteria, which had a maximum of 5=strongly agreed and minimum of 1=strongly disagreed, ELF implemented at Kasulu averagely influenced the prevention of malpractice in LGA public procurement because their mean value was all close to 3 indicating neutral. This result is similar results with a study by Agaba and Emenika, (2018) results of which study indicated that legal and regulation frameworks have a significant positive influence on public procurement performance and service delivery.

Surprisingly during an interview, it was noted that, at Kasulu, following procedures of legal and regulatory framework persists in the cost of procuring a list of orders; He was noted that;

> *The cost of procuring orders using the systems exists comes up with higher costs than when we purchase locally. Avery person who approves purchasing or payment orders adds up his/her percentage; mind you even the supplier favorably approved, therefore this is the major issue in public procurement.* (Anonymous KII-1, 16ᵗʰ May 2023)

He added that;

> *I think through technological tendering, ordering, and payment, malpractice in public procurement will be because there will be accountability in all procedures with openness and transparency. Also, this will reduce the direct influence of local political leaders.* (Anonymous KII-1, 16ᵗʰ May 2023)

This was also argued by Mutangili (2019) who stated that good laws alone cannot control corruption, laws and regulating in procurement in prevalence of malpractices must inherit open contracting principles and information standards of disclosure and public involvement and start to public and publicize government contracts throughout the procurement. Also, Bayo, (2017), found that the village committee does not follow the mentioned procedures for the procurement of goods and services and that there are different factors affecting procurement practices the absence of procurement knowledge to actors, and the absence of technical support, as well as corruption.

Another KII reported that;

> *The procurement department must be a separate entity, most of the time fighting with political leaders' interests, who favor someone just because he/she supported them during political elections……. Once we are committed to following regulations and legal framework we face many different problems personally, I faced personal challenges two times just because I was influenced to follow procedures* (Anonymous KII-4, 16ᵗʰ May 2023)

Another KII added;

> *The problem is the political influence, local political leaders who are even non-professional have higher authority, sometimes when you fail all the procedures you are at risk of losing your job or even being framed in a criminal case if not being killed. Therefore, the government should reduce authorities among them to eradicate malpractice in public procurement.* (Anonymous KII-10, 17ᵗʰ May 2023)

According to Biramata (2017) some procuring entities did not comply with the Public Procurement Act 2011 largely because of a lot of forces like corruption, bureaucracy, and

tendering procedures. Athanace (2019) argued that several loopholes in the legal and regulatory framework include a lack of independent oversight on the procurement procedures, complexity of the procurement law, centralized system of PPRA, and low enforcement compliance to the procurements accountability.

Table 1: Legal Framework on Prevalence of Malpractices

ELF (n=112, Max=5, min =1)	Chi-Square	Asymptotic Sig. (2-sided)	Mean	Std. Deviation
Application and coverage of Legal and regulatory framework	106.104	.002	3.7232	1.27491
Define procurement methods and circumstance-appropriate	99.605	.008	3.7143	1.18875
Publishing and advertising rules and adequate timeframe	124.440	.001	3.8214	1.08399
Participatory rules and regulations	119.735	.001	3.6786	1.09227
Valid N (listwise)				

CONCLUSION AND IMPLICATION OF THE STUDY

Legal and regulatory framework denotes the extent to which rules, principles, acts, and procedures of performing public procurement in LGAs are effective and time efficient and believed to attain gain in the public procurement accountability. The effective legal and regulatory framework in LGAs is deployed to have a negative influence on the prevalence of malpractice in public procurement. Therefore, this paper presents findings on the effectiveness of legal framework on the prevalence of malpractices in public procurement of LGAs. The study adopted the Strategic Choice Theory to provide the foundation for the decision-making process in organizations about procurement and tendering decisions. Data were collected from employees of the Kasulu district council and suppliers located in Kasulu district. Data were collected from 112 responses to questionnaires and 12 Key Informants Interviewers responded to in-depth interviews. Simple random sampling techniques and purposive sampling techniques were used to select the sample. Data were analyzed using Statistical Package for Social Science (SPSS) Version 27; where Multiple Linear Regression analysis and descriptive analysis were conducted to answer the research objectives triangularly with context analysis of the qualitative data.

The study found that the application and coverage of Legal and regulatory framework (ACLRF); publishing and advertising rules and adequate timeframe (PARAT); as well as participatory rules and regulations (PRR) have a significant negative impact on MPP. However, defining procurement methods and circumstances appropriate (DPMCA) had no significant relationship with MPP. Therefore, the identified legal and regulatory framework factors contributing to malpractices in public procurement in the LGA are the application and coverage of Legal and regulatory framework (ACLRF); publishing and advertising rules, and adequate timeframe (PARAT); as well as participatory rules and regulations (PRR). It was further found that the more additional units the LGA invests in the effectiveness of the legal framework, the more the prevalence of malpractices in public procurement will be prevented.

Even though Kasulu follows procurement procedures, still the cost of procuring a list of orders is high compared to when purchases do not follow the procedures. Avery person who approves purchasing or payment orders adds up his/her percentage. It was noted that good laws alone cannot control corruption, laws and regulations in procurement in prevalence of malpractices must inherit open contracting principles and information standards of disclosure and public

involvement and start to public and publicize government contracts throughout the procurement. Also, the Procurement department must be a separate entity with no political influence, and reduce the authorities to local political leaders who most of the time are not well aware of the procedures and influence the selection of suppliers in favor of their political interest. Therefore, the study concluded that tendering procedures must be observed in PPRA policy to correspond with organizational goals. The study concluded the need to promote legal structure in procurement practice.

Recommendations

The study recommends to the LGAs that tendering procedures must be observed in PPRA policy to correspond with organizational goals. Furthermore, the study emphasizes the need to promote legal structure in procurement practice in LGA without any interference from political leaders.

Limitation and Area for Further Study

Research is a complex process, which involves a lot of challenges and limitations either before or during the research process itself. Several limitations I had to solve to ensure the objectives of the research were realized with maximum efficiency which led to the quality masters project affecting this study to a large extent. The first limitation was finance constraint since the scope of the study was in Kigoma, Kasulu DC, Tanzania therefore the researcher considered seeking information from a smaller sample using a digital data collection tool (Kobo Toolkit) which reduced the printing cost of the instruments also the cost of movements. Again, time was another constraint where the researcher was forced to concentrate and cut across all LGAs.

The study identifies the following as areas for further studies: The study focused on the effectiveness of legal framework on the prevalence of malpractices in public procurement of LGAs, case of Kasulu District, Kigoma; it would be impractical to generalize the findings to the other LGAs across the country because there are about 22 urban and 92 rural councils in Tanzania. Thus, it would be useful if other researchers were conducted in other LGAs as well to study suppliers' opinions and attitudes on what factors can significantly influence accountability in public procurement services.

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