THE EFFICIENCY AND EFFECTIVENESS OF PROCUREMENT RECORD KEEPING IN PUBLIC SECTOR:
THE CASE OF ILALA MUNICIPAL COUNCIL
THE EFFICIENCY AND EFFECTIVENESS OF PROCUREMENT RECORD KEEPING IN PUBLIC SECTOR:
THE CASE OF ILALA MUNICIPAL COUNCIL

By

Amani Ali Mlacha

A Thesis/Dissertation submitted in partial/fulfillment of the requirement of the Degree of Master of Procurement and Supply Chain Management (PCSM) of Mzumbe University

2013
CERTIFICATION

We, the undersigned, certify that we have read and hereby recommend for acceptance by the Mzumbe University, a dissertation/thesis entitled assessment of the impacts of Competition on the public procurement: The case of TANESCO, in partial/fulfillment of the requirements for the award of the degree of Master of Procurement and Supply Chain Management of Mzumbe University.

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Lastly I wish to acknowledge all my class mates (Msc. PSCM-2010) for their friendly co-operation. Further appreciation should be extended to all my colleagues who read this manuscript and advised me accordingly.
DEDICATION

I am glad to take this opportunity to dedicate this work to the Almighty God, for His might blessings during my studies, much appreciation goes to my father Mr. Amani A.K. Mlacha who brought me up and showed me the way to school. In fact without his support all this would have been just a dream.
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ABSTRACT

The overall objective of this study was to explore the efficiency and effectiveness of Procurement record-keeping in Public sector, the case study of Ilala Municipality in Dar es Salaam. Data analysis in chapter four is done using Statistical Package for Social Sciences (SPSS) based on both open and close ended questions on the study.

The major findings of this study are; lack of capacity and skills among procurement practitioners which deter the effectiveness in record keeping, budget constraints contribute to non-adherence in record keeping, weakness in the implementation of procurement regulations and procedures among staff which is associated with lack of procurement knowledge and expertise contribute to inefficiencies and ineffectiveness in procurement record keeping.

The research concludes that there is no efficiency and effectiveness in record keeping in Local Government Authorities (Controller and Auditor General Report 2011/2012). This is due to the fact that there are a number of errors and omissions leading to a lot of irregularities such as over and under statements of financial statements. Inadequate knowledge on recording and compliance to procurement regulations and procedures as well as the need to meet deadlines contribute a lot to this problem in Ilala Municipality.

The study recommends that, there is a need for changes to be made in several clauses which hinders effectiveness of the whole procurement record keeping process. The major drawbacks in the whole procurement processes are time limits to various stages as pointed out in the procurement regulations; usage of different procedural forms also should be minimized. Therefore organizations dealing with procurement should arrange for training and capacity building to all those dealing with procurement, specifically in the areas of record keeping.
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CHAPTER ONE
INTRODUCTION

1.1 Overview
This chapter provides a brief description of the background information of Ilala Municipal Council and the research problem, statement of the research problem, research questions, research objectives, scope and limitations of the study, and the significance of the study.

1.2 Context of the study
1.2.1 Historical background of Ilala Municipal
Ilala Municipal Council (IMC) was established in 2000 (together with the other two municipal authorities which are Temeke and Kinondoni), following the Local Government Reform Programme (LGRP) for the purpose of meeting the qualities required by the Act No. 6 of 1999 which aimed at devolving (a) Political, (b) Legal, (c) Administrative, and (d) Financial Powers to the Local Authorities.

Ilala Municipal Council (IMC) is implementing good governance reforms including measures to enhance municipal integrity as part of the national local government reform program. The main objectives of the reforms and municipal integrity initiatives are to promote efficiency, effectiveness and productivity in public service delivery and in municipal investments in order to promote local economic development and to reduce poverty. Phase one of the restructuring policy came into existence after a decade of poor performance of the then Dar es Salaam City Council that prompted the government to form a probe team that produced the Mulokozi Report in 1992.

1.2.2 Background information to the study
Public procurement is an important function of any government. The amount of procurement expenditures have a great impact on the economy and needs to be well managed. It has been estimated that financial activities of government procurement in all countries in the world are of the order of 10% – 30 % of Gross National Product (GNP) (Calendar & Mathews, 2000). Public Procurement dedicates substantial resources and time, to ensure the processes and the procedures are sound,
transparent, shared and followed. Therefore efficient handling of procurement expenses is always a challenge to many countries, especially the developing countries Tanzania being one of them having many developmental agendas yet to be implemented. In the context of this paper procurement is defined as the activity of assessing, buying and receiving goods, works and services. It is Public whenever this process is performed by public organisations or it is performed on their behalf or again funded by public organisations. The process of procuring starts with the definition of what is to be procured (goods, services and/or works, quality), then is followed by how it should be obtained, then proceeds to perform the act of procuring that is finalised by a contract or an order, followed by a delivery and the subsequent payment of the supplier (Othiambo & Kamau, 2003).

Public procurement is broadly defined as the purchasing, hiring or obtaining by any other contractual means of goods, construction works and services by the public sector. Public procurement is alternatively defined as the purchase of commodities and contracting of construction works and services if such acquisition is effected with resources from state budgets, local authority budgets, state foundation funds, domestic loans or foreign loans guaranteed by the state, foreign aid as well as revenue received from the economic activity of the state. Public procurement thus means procurement by a procuring entity using public funds (World Bank, 1995).

The items involved in public procurement range from simple goods or services such as clips or cleaning services to large commercial projects, such as the development of infrastructure, including roads, power stations and airports. Public procurement is different from private procurement, because in public procurement the economic results must be measured against more complex and long term criteria. Furthermore, public procurement must be transacted with other considerations in mind, besides the economy. These considerations include accountability, non-discriminations among potential suppliers and respect for international obligations. For these reasons, public procurement is subjected in all countries to enacted regulations, in order to protect the public interests. It is worth noting that unlike private procurement, public procurement is a business process within a political system and has therefore
significant consideration on integrity, accountability, national interest and effectiveness (Wittig, 1998).

Today governments all over the world have received a great deal of attention as providers of essential services, such as health, education, defense and infrastructure. To be able to meet the demand for these services, governments purchase goods and services from the marketplace. In other words, governments are purchasers of works, supplies and services from the open market, placing their demands alongside those of the private sector. The business operations of governments in the marketplace or public procurement have thus both economic and political implications. Yet, until not too long ago, the subject of public procurement would have received little attention by academic researchers and policy makers, because it was considered to be part of an ordinary administrative function (Wittig, 1998).

So far public procurement has important economic and political implications, hence ensuring that the process is economical and efficient is crucial. This requires the whole process to be well understood by both actors (the government, the procuring professionals, and the business community/suppliers) and other stakeholders, including the professional associations, academic entities and the general public. Unfortunately, for most developing countries, this is not the case. Although several developing countries have taken steps to reform their public procurement systems, the process is still shrouded by secrecy, inefficiency, and corruption. In all these cases, huge amounts of resources are wasted (Odhiambo & Kamau, 2003).

Good governance depends on government’s ability to function efficiently and effectively. All government agencies need to have access to the information they require in order to perform their services better. Sound records management exists within the same regulatory framework that requires and governs good governance, accountability and transparency. Sound records management is fundamental for good governance and effective and efficient administration. It forms the basis for formulating policy, managing resources and delivering services to the public. Records management also provides a basis for accountability and protecting the rights of individuals. To support continuing service delivery and provide the
necessary accountability, governmental bodies should create and maintain authentic, reliable and usable records. Governmental bodies should also ensure that the integrity of the records is protected for as long as they are required as evidence of business operations (National Archives and Records Services of South Africa (NARSSA), 2004).

Chinyemba and Ngulube (2005) assert that “proper records management involves establishing systematic controls at every stage of the record’s life cycle, in accordance with established principles and accepted models of records management”. Practicing proper records management leads to good public management because government activities are based on access to information contained in records. One can imagine a country without records of birth and citizenship, property ownership, health, social grants, etc. Without the records, government will not be able to address issues such as poverty, crime, social grants, AIDS, land rights and even the provision of basic services (water and electricity). Therefore a government department can only act and make decisions if it has adequate information at its fingertips.

Records management is a process of ensuring the proper creation, maintenance, use and disposal of records throughout their life cycle to achieve efficient, transparent and accountable governance. Management has a responsibility to ensure that governmental bodies create and have access to complete and credible information resources to enable the decision-making process to be in the best interest of the public. Information is one of the key resources required to run an efficient organization (NARSSA, 2004).

Well organized records; enable an organization to find the right information easily and comprehensively; enable the organization to perform its functions successfully and efficiently and in an accountable manner; support the business, legal and accountability requirements of the organization; ensure the conduct of business in an orderly, efficient and accountable manner; ensure the consistent delivery of services; support and document policy formation and administrative decision-making; provide continuity in the event of a disaster; protect the interests of the organization and the
rights of employees, clients and present and future stakeholders; support and
document the organization’s activities, development and achievements; provide
evidence of business in the context of cultural activity and contribute to the cultural
identity and collective memory of the nation (NARSSA), 2004).

1.3 Statement of the problem
Public institutions like any other government entities have been practicing
procurement activities as stated in Public Procurement Act (PPA) No 21 of 2004
(PPA, 2004). In principle, government expenditure on goods, works and services is
part of public procurement. However, certain expenditures need to be netted out of
these figures, as they are not contestable and therefore do not qualify as public
procurement. To estimate public procurement, Trionfetti (2000) nets out expenditure
on social security, pension transfers and interests on public debt from total
government expenditure. The consequential effects is poor infrastructure, complains
by the citizens for poor services and loss of huge sums of public money. Moreover, it
is lack of the efficiency and effectiveness of procurement record keeping in public
sector that results into poor services offered to the public. Basing on these reasons,
the researcher has decided to conduct this study to assess the efficiency and
effectiveness of procurement record keeping in public sector taking Ilala Municipal
Council (IMC) as a case study.

1.4 Research objective
1.4.1 Main Research Objectives
The main study objective was to assess the efficiency and effectiveness of
procurement record keeping in public sector.

1.4.2 Specific Research Objectives
The specific research objectives of this study were:-

i. To assess the competence and commitment of procurement staff keeping
   records at IMC.

ii. To examine the effects of procurement records keeping at IMC.

iii. To evaluate how procurement record keeping activities are done at IMC.
1.5 Research question
1.5.1 Main Research Question
The main study question was; what is the causes of the efficiency and effectiveness of procurement record keeping in public sector.

1.5.2 The specific Research Questions
The specific research questions that were addressed by this study are:-

i. Are the IMC staffs competent and committed on procurement record keeping?

ii. What are the effects of procurement records keeping at IMC?

iii. How procurement record keeping is carried out at IMC?

1.6 Significance of the study
This study add knowledge on existing studies and provides recommendatory measures on how to handle procurement proceedings records efficiently and effectively at IMC. This study may also be referenced by other organizations interested in procurement record keeping. The research provides areas for further study by other researchers and form part of literature source for scholars interested in public procurement record keeping.

1.7 Scope of the Study
This study was restricted to IMC based in Dar es Salaam. The study covered IMC staff of various departments including procurement which was of particular interest of the researcher. The researcher focused on procurement record keeping at IMC.

1.8 Limitation and Delimitation of the study
1.8.1 Limitations
The time required to visit every public procuring entities in IMC was so huge and forced the researcher to study only one case study.

Data confidentiality and financial constraints were also a problem to the researcher.
1.8.2 Delimitations

1.8.2.1 Time

Time required to produce this paper was limited. In solving this researches decided to use only one case study which is Ilala Municipal Council. Also researcher selected Ilala Municipal Council due to its proximity to the researcher’s working station.

1.8.2.2 Financial constraints

The researcher used only single case study in order to overcome the financial constraints which could arise if multiple cases were opted for.

1.8.2.3 Data confidentiality

Some data were not revealed to the researcher due to their confidentiality. The researcher overcomes this issue by not involving the names of the respondents to the questionnaires. Also respondents were assured with security of the data issued and that the data will not be revealed to any one and will not be used for any other purpose except for the academic reasons.
CHAPTER TWO
LITERATURE REVIEW

2.1 Introduction
This chapter review theoretical and empirical literatures from several sources regarding public procurement and record keeping in public sector that have been done. These literatures emphasises the need for increasing efficiency and effectiveness in procurement record keeping processes in public sector. Some literatures even pointed out how the governments have been losing huge sums of money and suggested measures that should be taken to improve procurement record keeping in the public sectors.

2.2 The Basic Symbols of Proficient Public Procurement
Procurement is another vulnerable area where the government experiences a lot of corrupt acts and malpractices. Most people will agree with the researcher that great deals of government funds are tied up to materials and assets as opposed to actual liquidity, thus this area is prone for misappropriation and misuse of public funds. The Public Procurement Act (PPA, 2004) and its Regulations 2005 was introduced to curb the malpractices and introduce acceptable good practices.

Nyoni (2005) said that the purpose of the procurement legislation is to bring transparency and fairness in the procurement process where the government had until now been losing vast amount of resources. As mentioned above the initial legislation of 2001 was found to be in need of rectification and in 2004 a new PPA was enacted whereby the procurement process is now decentralized. The central tender board which originally had the monopoly for approving tenders is now transformed into a Regulatory Authority known as Public Procurement Regulatory Authority (PPRA). It is only through this proposed further reform strategies that tendering and evaluation procedures would result in competitive prices through an open competition process that is transparent and non-discriminatory amongst bidders. Other principals governing this are:-

2.2.1 Economy
Procurement is an acquisition activity whose purpose is to give the procuring entity the best value for money. For complex procurement, value may imply more than just
price, since quality issues also need to be addressed. Moreover, lowest initial price may not be equated to lowest cost over the operating life of the item procured. But the basic point is the same. The ultimate purpose of sound procurement is to obtain maximum value for money (PPA, 2004).

2.2.2 Efficiency
The best public procurement is simple and swift, producing positive results without extended delays. In addition, efficiency implies practicality, especially in terms of compatibility with the administrative resources and professional capabilities of the purchasing entity and its procurement personnel (PPA, 2004).

2.2.3 Fairness
Good procurement is impartial, consistent, and therefore reliable. It offers all interested contractors, suppliers and consultants a uniform level playing field on which to compete and thereby, directly expand the purchaser’s options and opportunities (PPA, 2004).

2.2.4 Transparency
Good procurement establishes and then maintains rules and procedures that are accessible and unambiguous. It is not only fair, but it is seen to be fair. Procuring entities and tender boards shall maintain adequate written records of all procurement or disposal proceedings in which they are involved, including any procurement conducted other than by competitive tendering. Such records shall be a list of chosen suppliers, contractors, service providers or buyers who responded to advertisements or those who were approached to tender and the reasons for their selection need to be include. (PPRA 2005).

2.2.5 Accountability and Ethical Standards
Good procurement holds its practitioners responsible for enforcing and obeying the rules. It subjects them to challenges and sanctions them for inappropriate or for neglecting or bending those rules and guidelines. Accountability is at once a key inducement to individual and institutional integrity, a key deterrent to collusion and corruption, and a key prerequisite for procurement credibility. A sound procurement system is one that combines all the above elements. The desired impact is to inspire
the confidence and willingness-to-compete of well-qualified vendors. This directly and concretely benefits the purchasing entity and its constituents, responsive contractors and suppliers, and donor agencies providing project finance. Conversely, a procurement system that fails to take the above elements into consideration stimulates hesitation to compete, submission of inflated tenders containing a risk premium, or submission of deflated tenders followed by delayed or defective performance (PPA, 2004).

2.3 The effectiveness of Tendering System
The effectiveness of the tendering system requires specific procedures for the Board to follow. There must be a Tender Board to handle all matters relating to procurement of goods, works and services through tenders for the any public organization. Tendering procedures and regulations must always be effective and adhered to by the personnel responsible for the procurement functions. In order to ensure proper performance and execution of the projects planned to be performed accordingly. All procedures and regulations must be met from the advertising stage to the awarding of the tenders or contracts (PPA, 2004).

According to PPA of 2004 which states that,” There is a need to economize public funds in the implementation of projects and in the provision of related goods and services”. Such literature guides all public officers and members of the tender boards responsible for approving procurement contracts. These basic elements of transparency, accountability and fairness must be adhered to in all steps. There are literatures, documents that must be reviewed and referred to while undertaking and responding to such procedures and regulations. All tenderers must be given equal chances to negotiate the tenders, as described in the section below;

2.3.1 The Tendering Proceedings
The operation of tendering system requires the Board to issue solicitation on documents. Solicitation documents must require competitive tendering of goods and works, Invitation to tender and advertising, issue of tender documents, instruction to tenders and the tender period. Competitive tendering is achieved only if all eligible
prospective suppliers are provided with adequate notice of the requirements and equal chances to tender for the required goods or services (PPA, 2004).

2.3.2 Invitation to Bids
Either advertising in the news media can do the invitation or the Institute Tender Board may decide to directly supply the tender documents to the prospective bidders. The PPA of 2004 Section 61(2) points that,” The approved tender notice shall be advertised by the procuring entity as set out in the regulations made under this Act and shall ensure widest reach of prospective suppliers or contractors”.

2.3.3 Submission of Tenders
The PPA of 2004 Section 66 (1) has stated how tenders have to be submitted in accordance with the notice issued and the way of receiving those tenders by the board. All tenders must be submitted in the sealed envelopes and be put in the tender box located at the Institute office premises. This must be ensured that no tenders/bids are received or put into the tender box after the expiry time for submission of the tenders.

2.3.4 Opening of the Bids
The PPA of 2004 Section 66 (3) states that, bids shall be opened at a time set and location in the presence of at least three Institute Tender Board members including Chairperson and Secretary of the Institute Tender Board. The tender documents must indicate the time and place of tender opening and all bidders should be invited to attend the tender opening ceremony. Bidders may attend in person or be represented by their appointees. The names of all persons attending the tender opening ceremony and the organizations they represent should be taken and included in the minutes of the tender opening.

2.3.5 Evaluation of Bids
The evaluation team must perform the job, which consists of most of the members from outside the procuring entity where the required skills or experiences are not available within the procuring entity or where members are indisposed or have a conflict of interest. The evaluation of tenders/bids is made in the basis of available
information; classifications of bids can be sought from tenders if necessary. Comparisons are made between the tenders on the basis of evaluated costs. As per PPA of 2004 page 33 (37) “All evaluations are conducted by Evaluation Team which then must prepare a detailed tender evaluation report and submit it to the Procurement Management Unit (PMU) (PPA, 2004).

2.3.6 Awards of Tenders
The lowest bidders are normally accepted. But the procurement of goods, services or works is decisively decided by budget, by quality delivery period, reliability of supply, based on previous experience and financial strength of the bidder. Poor quality and abnormal delivery of goods are to be disqualified. The main basic stipulations by the government of Tanzania, Ministry of Finance as to procurement of goods and services by tendering are clear and well defined (PPA, 2004).

2.4 Public Procurement Regulations 2005
There must be a procuring entity, which is required to be dully bound where any expenditure is to be incurred on any procurement of goods, works or services to adhere to Public Finance Act, 2001 or Local Government (Finance) Act, 1982 (Section 44). Suppliers, contractors and consultants shall have to qualify by meeting appropriable criteria set out by the procuring entity. A procuring entity may engage in pre-qualification proceedings with a view of identifying suppliers, contractors of goods, works or services. These descriptions of procurement requirements should relate to specifications for procurement of goods, specifications for procurement of works and specifications for procurement of services other than consultants services.

The government of Tanzania and its regulations pertaining to the procurement of goods and works regulations, 2005 part II, general provisions item 11(i) states that, ‘Procuring entities and tender boards shall maintain adequate written recordings of all procurement proceedings in which they are involved, including any procurement conducted other than competitive tendering’. According to PPA of 2004 Section 54 (sub-section a to d) stresses that, Procuring entities may reject all tenders if there is lack of effective competition, tenders not responsive to the tender record, the technical date of the project have been altered and if the total cost of the tendered project is higher than budget.
2.5 Public Procurement Act

PPA 2004 provides the rights and obligations of subjects involved in public procurement, their liability for violation of the Act, and the procedure for the exercise of state supervision and review of the protests in the public procurement procedures. The aim of the Act is to ensure transparency, convenience, and efficient use of the contracting authorities’ finances, equal treatment of the participants in tendering procedures and efficient use of competitive conditions in the public procurements. The Act emphasises that the contracting authorities are obliged to treat equally and non-discriminatorily all persons with a domicile or a location in Tanzania and observe that all restrictions and criteria set to persons are proportional, well-founded, and relevant to the aims of the public procurement. According to the Public Procurement Act, the contracting authorities can be the state or state authority, local municipality, local government authority or association of local municipalities, other legal persons in public law, or a legal entity in public law. In some cases foundations, non-profit associations are also treated as contracting authorities.

2.6 Public Procurement Regulation and Reforms in East Africa

The three East African countries share a common political and economic history that dates back to the colonial period. On attaining independence in the early 1960s, the three countries inherited almost similar economic and political institutions. Until the early 1970s, public procurement in the three countries was largely undertaken by external entities such as the Crown Agents. This was primarily because most of the needs of the then colonial government and the incoming new governments could only be met from external sources, as local supplies were still not adequate. With increasing procurement needs, the three governments found it necessary to pass over the responsibilities of procurement to ministries. The Ministries of Finance were then charged with the responsibility of overseeing the procurement process and preparing guidelines for procurement (Odhiambo & Kamau, 2003).

By 1974, the three countries had in place an elaborate procurement system with supplies offices within ministries and departments. Supply officers were appointed to take charge of procurement. The supplies system for each entity was independent and autonomous, though major procurements were done through the Central Tender
Boards. In line with the ideals of the then East African Community, a joint procurement manual, the East African Supplies Manual was used in the three countries. This manual detailed procedures that the public sector in the three countries followed in purchasing goods and services. The use of the manual was, however, short-lived, as it ceased to exist with the collapse of the EAC in 1977. Thereafter, the three countries reverted back to individualized procurement systems (Odhiambo & Kamau, 2003).

Since independence in 1961, the Finance and Ordinance Act of 1961 guided public procurement in Tanzania. This order gave procedures and regulations to be followed whenever procurement was to take place in any public institution. However, this document did not spell out the procedures to be followed in the procurement process.

It merely gave briefs on the acquisition of goods, completely leaving out works and consultancy services. According to this order, procurement was done at the ministerial level and there was no mechanism to regulate and control activities of different procurement entities. Although the Central Tender Board existed, it was just a department in the Ministry of Finance. With the growth of the public sector in terms of size and role in economic activity, there was the clear need for a new system that would regulate public procurement. This did not take place until 1995 when the Crown Agents (a consultant) was contracted to study the procurement system and offer recommendations. The reforms in Tanzania were based on the findings of this study (Odhiambo & Kamau, 2003).

In the mid-1980s, the need to reform public procurement in the three East African countries became urgent, as there were growing scrutiny and pressure from within and outside to reform the procurement process. The domestic push for reform came mainly from domestic procurement stakeholders. As indicated earlier, the government’s business operations or public procurement affect different elements of society: the procurement entities, the business community, professional associations and the general public. In the three countries, these stakeholders generally expressed dissatisfaction with the public procurement system. The stakeholders complained of misallocation of resources, inadequate infrastructure, inefficient services, high taxes,
growing indebtedness and high risks. These concerns were clearly related to the manner and effectiveness of the public procurement process. In reacting to these concerns, the government recognized the need for reviewing the public procurement process and for being more accountable to the various stakeholders (Odhiambo & Kamau, 2003).

The regional trade policy initiatives have exerted pressure on the need to reform procurement. The three East African countries have recently re-launched trade cooperation amongst themselves by signing the East African Community Treaty in November 1999 (East African Community (EAC), 2000). By signing the treaty, each of the three countries has committed itself to creating a wider market in the region. As with other trading blocks, the question may be asked as to whether such an arrangement is a building or stumbling block to the creation of global trade rules under the World Trade Organization (WTO). Although the three countries have no joint procurement policy in the current treaty, there are potential conflicts and complementarities that may arise from regional trade arrangements (Odhiambo & Kamau, 2003).

2.7 Management of Procurement Records

In the past, 'records management' was sometimes used to refer only to the management of records which were no longer in everyday use but still needed to be kept - 'semi-current' or 'inactive' records, often stored in basements or offsite. More modern usage tends to refer to the entire 'lifecycle' of records - from the point of creation right through until their eventual disposal. Records in the past were being kept only manually using various methods. In Tanzania for example most of people who were dealing with record keeping were not trained professionals. Most of them were trained as typists and secretaries, thus in most public organisations, it was very difficult to maintain records especially retrieving information and data due to improper record-keeping. However, with changes in technologies, new methods and ways of keeping records have been introduced. Records can now be kept electronically and can be widely and easily accessed by many people who are interested with the institutions information. Many training programmes on record-keeping have been introduced in different levels such as Certificates, Diplomas and
Degrees, due to the recognition of the importance of record-keeping as a vital function in the country especially. Thus procurement records must be kept properly in order to comply with the government regulations.

The International Standards Organization (ISO) (2001):15489 standard defines records management as ‘The field of management responsible for the efficient and systematic control of the creation, receipt, maintenance, use and disposal of records, including the processes for capturing and maintaining evidence and information about business activities and transactions in the form of records’. The ISO15489: (2001) also define records as "information created, received, and maintained as evidence and information by an organization or person, in pursuance of legal obligations or in the transaction of business”. A document regardless of form or medium created, received, maintained and used by an organization (public or private) or an individual in pursuance of legal obligations or in the transaction of business, of which it forms a part or provides evidence (The International Records Management Trust (IRMT), 1999).

The ISO 15489 (2001) have defined records and provided the practice of record management, which included Planning the information needs of an organization, Identifying information requiring capture ,Creating, approving, and enforcing policies and practices regarding records, including their organization and disposal, Developing record storage plans, which includes the short and long-term housing of physical records and digital information, Identifying, classifying, and storing records, Coordinating access to records internally and outside of the organization, balancing the requirements of business confidentiality, data privacy, and public access. However, ISO (2001) did not discuss the efficiency and effectiveness of record-keeping in public sector. It defined record-management and put forward the different techniques for record-management.

IRMT provides various procedures on how to manage records. The agency also emphasises on the creation of record. The IRMT provides that within governments, businesses or organisations, the records centre is the vital link between the record creating agencies and the agency’s records office. The record centres care for records
that are no longer in current administrative use, but cannot yet be destroyed or transferred to archival storage. When records are in active use they are managed by record offices according to procedures laid down i.e. the procedures for transferring records to and retrieving records from the record centres after their active period (IMRT, 1999).

Canon Business Process Services declared that companies spend approximately 10% of revenue on document management, production and distribution. Knowledge workers (the economy’s highest paid workers) spend an estimated 20% of their day looking for information in documents, yet about 50% of that time they are unable to find what they’re looking for. For reasons including the above, many organizations have decided to create formally defined records management programs that are staffed with skilled professionals working to gain control of the “info glut” that threatens to obstruct business workflow (CBPS, 2013).

Organizations are beginning to assign more records management responsibilities to employees. However, assuring enterprise wide proper management of information is difficult as office files continue to multiply each year while actual information of significant value lasts only a few years. Most records, once filed into filing cabinets or disk drives, seldom are referred to again after their initial usage. Many office workers, especially new employees, or temporary workers, waste hours daily, simply looking for information that could readily be available had it been filed using an organizational standard filing plan. Mislabelled or misfiled information imposes initial labour search costs and subsequent resource costs when it must be re-created or re-generated (CBPS, 2013).

2.8 **Procurement Records System**

All of the business systems that an agency relies on should be capable of making accurate records and continuously perform fundamental record keeping processes through linked operations of the business to ensure that the full range of the agency’s business activities are properly documented. These systems do not have to be necessarily dedicated record keeping systems. They can be business systems (such as data base applications or web content managers) that incorporate the functionality
required to keep records. They do not need to be large or centralised or accessible by everyone in the agency, but their record keeping role must be identified and administered (CBPS, 2013).

Many business systems in an agency may currently keep information as records. These systems includes an agency’s personnel system, financial management system, other systems may contain evidence of business activities that are not being managed as records, such as work - flow programs, database applications, shared drives and web applications, all business systems used by an agency must be capable of capturing, maintaining and providing evidence of its business activities over time to satisfy the agency’s record keeping needs (CBPS, 2013).

Lang (1990) provides that a researcher's success in obtaining a patent these days may depend as much on how carefully he or she has kept a research notebook as on how original and patentable the discovery is. "The race to get new products into circulation is intense," says, patent attorney for the Wisconsin Alumni Research Foundation (WARF). "In the United States, being able to prove when you made an invention may be vital to getting a patent. In addition, patent claims are increasingly challenged by competitors." In such situations inventors may have to present their notebooks for inspection. Any irregularities in record keeping become red flags to an opponent's attorney. University researchers generally do not feel the need to follow the strict notebook-keeping rules of their industrial colleagues. They should, nevertheless, take a few common-sense steps to protect themselves and their work. These practices can not only back up patent claims, but also insure against loss of valuable data, provide proof of fulfilments of contracts, and protect against allegations of conflict of interest or research fraud (Lang, 1990).

A good research notebook is a diary, not a memoir, stresses Houser. It reports things as they happen, not as they are recalled. "It is also like a diary in that it reports what you are thinking in addition to what you are doing. Too many notebooks, he says, are simply static data repositories with no hint of the evolving thoughts that are driving the research. "A researcher can spend months on experiments that have the makings of a new discovery, or that reduce a concept to practice. But if that researcher's
notebook fails to indicate any awareness of the potential, that person may have a hard time later answering challenges to the ownership of the ultimate discovery. If you don't state your mental constructs as you go along, the supporting evidence may not be there," says Houser. He adds that the theoretical description can be as simple as writing, "I think factor X is controlling response of Y by blocking position Z on the enzyme. I will begin testing that today with the following series of experiments" (Lang, 1990).

A week later, an entry might read, ‘Today I've had second thoughts about this theory for these reasons," and list them. Says Houser, ‘The point is to state your ideas clearly enough that someone can pick up your notebook years later and understand what you were thinking as well as doing on a particular date. Scientists who learn to regularly summarize their findings in words as well as numbers generally find that their notebooks become more useful to them as references. An articulate notebook helps to maintain workplace continuity when a long-term project is passed from one laboratory assistant to another, and it also makes the process of witnessing and archiving data much more efficient. However Houser did not show the causes of efficiency and effectiveness of record keeping in research. Thus this has remained as a gap for which the researcher went on finding (Lang, 1990).

According to Hounsome (2001), there are so many causes of efficiency and effectiveness records management practices. Among these are presence of records management policies and procedures, availability of qualified staff such as record managers and archivists, availability of resources to implement the record keeping systems in accordance with the requirements (legislation). The poor storage and retrieval of information slows down work of the public service and impacts negatively on policy formulation, planning and financial control. The improvement of record keeping is absolutely essential for moving the reform process forward.

The Government is attempting to rebuild a sound infrastructure, enhances economic management capacity and deal firmly with corruption as a basis for providing efficient and effective service delivery and alleviating poverty. It intends to integrate strategies linked to sound legal and organisational structures and capacity-building
programmes. In the past there were good standards of centralized records management and a registry system that followed the traditional British practice (Hounsome, 2001).

However, record keeping practices deteriorated over time, and many vital records were lost during the struggle for the independence and immediately after due to poor staffing and education related problems. Today chronic records management problems affect every government ministry, department and agencies as well. Record keeping in most aspects of government businesses such as financial transactions, resource allocations, policy development and case management is poor. Information is largely uncontrolled, often lack of well-trained staffs, registries poorly organized and rendering the information stored to be highly insecure. In some areas where records do exist they have often been altered and/or papers deliberately removed from files. Confidence in the records is almost non-existent. Computerised records and document management systems do not exist and electronic records, although starting to appear, particularly in terms of a government wide integrated financial management system, are still few and costly especially in the rural areas (CBPS, 2013).

Efforts are made to award and manage contracts in relation to best value, open access, fairness and transparency. However, these efforts are not consistently supported by documentation on file. The contracting function is very much decentralized and we had difficulty in obtaining contract files containing all the required documents that is a complete audit trail containing information necessary to withstand public scrutiny. Files are maintained in several locations. The Administration officers are expected to maintain the “master” files. Currently the contracting authorities (program managers) maintain files as well as the CRCC (for the process up to approval only). For those contracts for which entry into CRRS is mandatory, there are sometimes supplementary and relevant documents including; sole source justifications, approval forms, statements of work or specifications, contracts and amendments. More importantly, there is a history of the contract approval from initiation to final approval which allows a reviewer to observe the chronological process. In our review, we noted that there were gaps in the available
information on the actual contract/payment files in providing complete information for an adequate audit trail (Public Health Agency of Canada (PHAC), 2010).

Contract files should provide a complete audit trail containing details on matters such as options, decisions, approvals, amendments and identifying the officials or authorities who made them. These documents are needed to ensure that key elements of the control framework are in place and comply with applicable policies and guidelines. Contract justifications, approval forms, statements of work or specifications, amendments, proofs of security and evaluations on contractor performances are notable examples (PHAC, 2010).

2.9 General principles of managing records

Records management involves designing and directing a program for achieving economy and efficiency in the creation, use, maintenance, and disposal of records. This promotes efficiency through improved access to information. A sound records management system is essential for effective policy formulation, decision making, business operations, implementation and monitoring of programs and activities. Good recordkeeping practices enable speedy and efficient access to and sharing of information. Good records management implies capturing complete, accurate, reliable, secure and accessible records. It also means assigning responsibilities for records management in an organization (PPOA), 2008).

2.9.1 Importance of records

An organization’s ability to function effectively and give account of its actions will be undermined if sound records management principles are not applied. Procurement records play a significant role as evidence of purchases of goods and services. Unorganized or otherwise poorly managed records mean that an organization does not have ready access to authoritative information, to support sound decision making or delivery of programs and services. This factor contributes to difficulties in retrieval and use of procurement records efficiently and therefore inability to carry out the audit process. Sound records management is a critical component for good governance, effective and efficient administration, transparency, accountability and
delivery of quality services to the citizens (Public Procurement Oversight Authority (PPOA, 2008).

According to PPOA (2008), good record keeping practices contribute to the following:

1. Creation and maintenance of accurate and reliable information;
2. Easy accessibility to information;
3. Transparency and accountability;
4. Procurement Units and Procuring Entities performing their functions efficiently;
5. Availability of authentic, reliable and tangible records to fight corruption; and
6. Resources being matched to objectives.

Records form the foundation of good and accountable administration. Unorganized and poorly managed records lead to inability to access information needed to support policy formulation, implementation and delivery of programs and services. Procurement records provide the controls that document how a procurement action was undertaken, and protects essential audit trails. Disorganized records mean reviewers and auditors take an excessive amount of time to locate needed records. A well-managed procurement records management system will enable the physical and logical control of records and prevent unauthorized access, tampering, loss, misplacement or destruction of documents (PPOA, 2008).

Proper records management is essential for ensuring transparency and probity in the procurement and financial management. Records are important for accountability and are a powerful deterrent against procurement and financial malpractices. Weak records management practices mean officials cannot be held accountable for their actions. Failure to manage records leads to build up of closed records, overcrowding and disorganization. This makes it difficult to retrieve and use records efficiently. As records provide evidence of activities of a Procuring Entity (PE), they need to be managed within systems that control them throughout their existence and within the procurement cycle (PPOA, 2008).
Each procuring entity and each approving authority shall maintain a record of procurement proceedings in which each is involved, including decisions taken and the reasons for it and such record shall be kept for a period of not less than five years from the date of completion of the contract and be made available within a reasonable time during that period to the Minister and the Controller and Auditor-General or any other officer authorized by accounting authority (PPA, 2004).

2.9.2 Consequences of failure to maintain adequate procurement records

As per PPOA (2008), Failure to effectively manage procurement records means:
1. Decisions are taken on ad hoc basis without the benefit of records;
2. Fraud cannot be proven and meaningful reporting and audits cannot be carried out;
3. Government actions are not transparent;
4. Citizens cannot protect or claim their rights;
5. Citizens cannot make an informed contribution to the governance process; and
6. A PE’s or even a country’s memory is impaired

2.9.3 Records life cycle concept

Records should be managed throughout their life. A record goes through a life cycle consisting of three phases: active or current, semi-current and inactive or non-current phase (PPOA, 2008).

- Active or current records

These are the open files that are in use for conducting the current business of the organization. Current records and documents are constantly in use and should therefore be maintained close to the users. They should be maintained and managed within a logical filing system that facilitates their access. Current records are usually maintained in records offices (or registries) (PPOA, 2008).

- Semi-current records

These consist of the recently closed files. They are only infrequently used. They should be entered in a closed records register and systematically transferred and
organized in a departmental records Centre. The register acts as a retrieval tool (PPOA, 2008).

- **Non-current or inactive records**

These are documents that are hardly ever referred to for the conduct of business operations. Non-current records should be reviewed and appraised in order to make judgment on their further retention. Those that are selected as valuable records should be preserved in a departmental records Centre or with prior arrangements transferred to the National Archives for long term preservation as archival records (PPOA, 2008).

2.9.4 **Record management unit**

According to PPOA (2008), some procuring entities generate records on a large scale and some have several units responsible for keeping and controlling records. A large Ministry for example will have multiple registries such as:

1. Main registry;
2. Secret registry;
3. Accounts registry;
4. Personnel registry; and
5. Procurement registry

In most cases the registries will operate without any co-ordination. Each registry may follow its own style and procedure and is run completely independently of others. Often there is no overall unit or department to provide direction and co-ordination of the record keeping function. For larger PEs it is important to have a records management unit, headed by a qualified records manager to provide co-ordination, leadership and direction of the records management function in the Ministry (PPOA, 2008).

A large PE should have a records officer who will be responsible for the effective and efficient management of both current and semi-current records and storage facilities, including the safe-keeping, accessibility and retention of records for as long as required. It should be his responsibility to co-ordinate management of records
both at the head office and the district and provincial offices of the PE (PPOA, 2008).

As per PPOA (2008), the records officer’s other responsibilities should include:
- Establishing procedures and directing the implementation of a records management program;
- Co-operating with the management to define and monitor functional recordkeeping requirement;
- Developing recordkeeping standards and rules;
- Addressing and resolving the records management problems in the entity;
- Establishing procedures for the evaluation, implementation and review of manual and automated records systems;
- Managing an off-site storage program for inactive records;
- Designing and implementing an effective records retention and disposal program;
- The accurate recording and tracking of file movements within the organization;
- Making files available on demand;
- Collecting and distributing outward mail;
- Circulating files to officers in accordance with established procedures; and
- Assisting with the preparation and review of departmental file classification schemes

Deployment of the right people to be in charge of records is a key step in the management of records. Officers in charge of records should be people of integrity. Qualified and competent people should be deployed to manage the records of a Procuring Entity. They should be clearly assigned their duties in writing. Additionally they should be given professional training (PPOA, 2008).

Records officers need support from the senior management in a PE. This support and cooperation will take the form of complying with record keeping policy, regulations and procedures. Senior officers must particularly avoid the practice of opening and maintaining parallel files to serve their own immediate and limited needs. Official documents must be kept in official files whose existence is known and documented.
in a file classification scheme. Official files must be centrally maintained in the records office to facilitate pooling and sharing of recorded information (PPOA, 2008).

The records management function will also require adequate budgetary support and improvements in the working environment of records personnel. This should include offering training and an incentive program for records personnel. Furthermore, auditors can contribute to better records management by noting and drawing the attention of Accounting Officers to cases of weak and inadequate record keeping practices. Auditors should indicate where there is non-compliance with the requirements for good records management. They should report on and recommend sanctions and penalties against offenders (PPOA, 2008).

Adequate accommodation is essential for the proper functioning of the records service. The right equipment and materials for the maintenance and storage of records need to be provided. These will include
- File folders of the right quality;
- Good quality shelving including both secure file cabinets and mobile bulk filing units;
- Computers and related equipment;
- Relevant software programs;
- Office furniture; and
- Boxes-archival boxes.

It is important to make adequate provision in the annual budgetary estimates for capital and running expenses for records services. The unit responsible for managing records should prepare a comprehensive budget for records management activities. The records management budget should be reflected in the PE’s or the department’s consolidated budget. Similarly it is essential as part of overall budgetary planning for the records unit to prepare a procurement plan that captures all the needs of the records management unit. The head of the records management unit should initiate the procurement of the budgeted equipment (PPOA, 2008).
Procurement records should be managed within the procurement cycle and within a framework of the records life cycle. A recent in depth study of the management of procurement records in a number of major PEs revealed major weaknesses. Management of procurement records in PEs has not been given enough attention in terms of resource allocation, personnel, equipment, space and accommodation. One major weakness is that procurement records are often viewed as lying outside the jurisdiction of records management officers where these exist in PEs (PPOA, 2008).

Breakdown of record keeping systems has serious consequences. Some of the indicators of failure to manage records effectively include the following (PPOA, 2008):

- Non-maintenance of an accurate, comprehensive and complete file for each Procurement;
- Non-compliance with the regulatory and legal requirements for records management;
- Existence of a huge backlog of unfilled procurement documents;
- Absence of record keeping policy and regulations;
- Non-assignment of procurement records keeping responsibility to a specific officer or office;
- Officers keeping official records in personal folders, and desks;
- Absence of co-ordination of management of records in entities;
- Disorganized storage of and inadequate accommodation for closed records;
- Mixing of active records with the closed ones which impedes access and retrieval;
- Absence of an official filing scheme and failure to update where the file scheme is available for records;
- Inadequate accommodation and security safeguards for records;
- Lack of senior management support and commitment to records management Services which leads to low ranking of records services;
- Fragmentation of procurement records, where different documents pertaining to a single procurement activity are kept by different offices, such as accounts, registry, and stores section;
Existence of different versions of the same information and the absence of a Definitive or authentic version;

- Unauthorized access to, alteration or destruction of records;
- Inability to locate and retrieve needed document due to disorganized storage;
- Absence of reliable records control systems;
- High incidence of lost and missing files which necessitates opening of many Temporary files;
- Inadequate and weak file movement control procedures;
- Unqualified staff in charge of records and with low morale;
- Huge backlogs of closed and unorganized files;
- Lack of budgetary provision for records management; and
- Inappropriate, dilapidated and inadequate filing equipment

2.10 Review of Procurement Recording from East Africa

Kenya decided to involve independent consultants in 2007 to carry out assessment on the country’s procurement systems. The report revealed that Public sector recordkeeping practices remained inefficient and non-effective. While the legal framework establishes norms for the safe keeping of records and documents related to procurement transactions and contract management, compliance levels in this area remain low. The findings of the CPI survey indicate that 11% of the procurement contracts surveyed did not have complete records (Odhiambo & Kamau, 2003).

In practice, however, the percentage of incomplete records is assessed to be somewhat higher, with the high ratio of only partly completed questionnaires (above 50% of the submitted questionnaires lacked data on areas such as advertisement procedures followed, tender evaluation and award criteria applied, public opening or existence of contract completion reports) in the survey bears witness to this. Similarly, during the validation workshop, participants discussed whether the actual percentage should be higher, since their experience was that record keeping is an area in need of considerable improvements. Furthermore the validation workshop showed a clear demand for additional guidelines for record keeping in order to create a coherent system for filing and keeping records. The report demonstrated that access to procurement information remained a major weakness of Kenya’s procurement
Accessibility to a variety of available procurement information (from procurement plans, tender notices and contract awards to procurement statistics, legal and policy documents and studies (Odhiambo & Kamau, 2003).

2.11 Regulations of Procurement Records
Public procurement regulations require the auditors to carry out auditing tasks under well-defined terms of reference and professional standards. External Auditors are normally selected according to least-cost selection methods or by quality and cost based methods with cost as a substantial selection criterion. It is further required that the auditor of every public body shall, in his/her annual report state whether or not the public procurement regulations have been complied with in relation to competitive tendering and approval of procurement by appropriate tender boards and with appropriate procedures. The Public Procurement Appeals Authority (PPAA) are also mandated to entertain appeals against tender boards, clarify the issues in dispute between the parties and shall endeavour to bring about agreement between the parties upon mutually acceptable terms (PPA, 2004).

The law requires the Public Sector to maintain records of the procurement proceedings containing at least the following information: A brief description of the procurement needs for which the Public sector requested offers, names and addresses of bidders who were invited to submit offers, names and addresses of bidders who submitted tenders and of those who won the tenders, the contract prices and information related to the qualification, or lack thereof, of bidders that submitted tenders (PPA, 2004).

These records shall be kept for a period not less than five years from the date of completion of the contract and may be made available within a reasonable time during the period to the Minister and the Controller and Auditor General (CAG), the PPRA or any other officer authorized by the accounting authority. However, the procuring entity shall not be liable to bidders for damages owing solely to a failure to maintain records of the procurement proceedings in accordance with procurement regulations. Procurement records must be kept properly in order to comply with the government regulations. To do this, the procurement records must be kept according
to the relevant checklist systems. Procurement documents are kept together by “batches”, and each batch usually contains documents of either one stage of a procurement action, or the entire procurement action (PPA, 2204).

2.12 Types of Procurement Records

Procurement records generally consist of material produced by external contractors or Procuring Entities. The most commonly encountered procurement records are listed in the following table.

Common procurement records

<table>
<thead>
<tr>
<th>GOODS AND WORKS</th>
<th>CONSULTANCY</th>
</tr>
</thead>
<tbody>
<tr>
<td>Advertisement / Notification</td>
<td>Expression of interest</td>
</tr>
<tr>
<td>Pre-qualification</td>
<td>Selection of consultants or Firms</td>
</tr>
<tr>
<td>Bidding Document</td>
<td>Request for Proposal</td>
</tr>
<tr>
<td>Bid Evaluation</td>
<td>Technical and Combined Evaluation Report</td>
</tr>
<tr>
<td>Contract Review/Award</td>
<td>Draft and Signed Contracts</td>
</tr>
<tr>
<td>Amendments</td>
<td>Amendments</td>
</tr>
<tr>
<td>General and Supplemental Documents</td>
<td>General and Supplemental Document</td>
</tr>
<tr>
<td>Protests/Complaints</td>
<td>Protests/Complaints</td>
</tr>
</tbody>
</table>


Note that the “produce” or “output” of some types of procurement-specifically consultant reports is not considered a procurement record. These reports are typically retained much longer than procurement-related documents, and must be managed differently from procurement documents. Massaburi (2002) provides that materials are best maintained as separate “case” files, filed in Magazine folders (“file pockets”). The following procedures are recommended: Put the labels on top of the magazine folders if they will be stored in file cabinets; place labels on the side for storage folder on bookshelves. If the records exceed the capacity of one folder, set up additional folders, or use record-storage box for larger documents.

If any procurement activity falls below the threshold indicated in the regulations or in case of a loan or credit agreement, it does not need prior review of the PPRA or in case of a loan, the loaning institution such as the World Bank. However, Public Sector or borrowers are still required to send to the PPRA/Bank the supporting
documents. These documents should be batched by type of procurement: Consultants, goods and works, or training. Complete a separate transmittal sheet for each type as follows: For procurement with multiple contracts under the same bid, attach a list of the contracts to the transmittal sheet. For procurement with multiple consultants hired under the same bid, complete a single transmittal; attach a listing of the consultants, the contracts, terms of reference, and other required information. During the procurement cycle, complaints and disputes may be filed-in the form of “protests”- by bidders or potential bidders. The PPRA/PPAA are required to examine all such protests submitted, and if appropriate, to seek clarifications from PE (PPA, 2004).

2.13 Filing Structure
According PPA (2004) to the procurement categories; works, goods and consulting services, Procurement category boxes are created for each contract (a contract for works goes in a works box, a contract for goods goes in a goods box, and Consultancy contracts goes in a Consultancy box), and each box carries the contract name. For project, a general box labelled “PG” (Procurement General) is created to contain the appraisal reports, Loan agreements and related documents as well as the list of reference numbers for bid documents and contracts for the three categories kept in a separate box. Massaburi (2002) discussion was based on the procedures to be followed in order to keep records properly, he further discussed on the way on how to file documents in order to facilitate easy retrieval of documents and information’s leaving the area of causes of inefficiency and non-effectiveness records keeping which is a gap that was required to be filled by the study.

2.14 Tanzania Experience with Procurement Record keeping
The Tanzania PPA (2004) as well as Articles of Agreement of international financial institutions such as the World Bank requires the government and the institutions to ensure that the proceeds of any public funds, loan or credit are used for the purposes for which the funds/loan/credit was granted for, with due attention to the considerations of the economy, efficiency and transparency in accordance to the procedures specified in the Procurement regulations/Loan/Credit Agreement (the LA).
The LA specifies which contracts are subjected to prior reviews by the Banks. Documents related to major procurements are generally reviewed prior to award of the contracts in every step of the procurement process. Other procurement documents are reviewed through representative samples, after the awards are made and the contracts are signed. (World Bank’s Guidelines; Selection and Employment of consultants by World Bank Borrowers: May 2004 Revised October 1, 2006 & May 1, 2010). However, for all these to be successfully performed there must be a proper record-keeping system in place which allows proper documentation and easy retrieval of information.

The PPRA is mandated by law to receive and re-call any document from Public Procuring Entities. In the financial years 2007/2008, 2008/2009 and 2009/2010 the Authority showed in its website a list of 364 PEs. During this period, it was revealed that there was no any procurement entity that was keeping records in accordance to the requirement of PPA of 2004. The period for study to be undertaken was for all public procurements done during the financial years 2007/08 and 2008/09.

Records management in the public sector organizations follows the guidelines issued by the government of the United Republic of Tanzania where the records are being kept in the registry office. Files in these entities are divided into two categories that are confidential files and non-confidential files. The Public Procurement Act No 21 of 2004 established PMU’s to manage all procurement within organizations while the approval of the items to be procured is the responsibility of the Tender board. Section 35 provides that, in every procuring entity there shall be established a Procurement Management Unit (PMU) staffed to an appropriate level. The Procurement Management Unit shall consist of procurement and other technical specialists together with the necessary supporting and administrative staff. Procuring entities shall identify all those engaged in procurement within their organizations and identify the skills need in each post and shall set out strategies to meet the needs of the Procurement Management Units (PPA, 2004).

The PMU have the following functions; manage all procurement and disposal by tender activities of the procuring entity except adjudication and the award of
contracts, support the functioning of the Tender Board, Implement the decisions of the Tender Board, Liaise directly with the Authority on matters within its jurisdiction, act as a secretariat to the Tender Board, plan the procurement and disposal by tender activities of the procuring entity, Recommend procurement and disposal by tender procedures, Check and prepare statements of requirements (needs assessment), Prepare tendering documents, Prepare advertisements of tender opportunities, prepare contract documents, issue approved contract documents, maintain and store records or the procurement and disposal process, maintain a list or register of all contracts awarded, prepare monthly reports for the Tender Board, co-ordinate the procurement and disposal activities of all the departments of the procuring entity, the government must properly establish and give appropriate number of staff, the procuring entities also must provide adequate equipment to be used, lay down policies and procedures on how records should be kept (PPA, 2004).

2.15 Empirical Literature Review

Many researchers did studies on public procurement in Tanzania and came up with various discoveries from the ground. Here are few studies locally and beyond country boundaries extracted relating procurement record keeping in public sector of Tanzania.

2.15.1 Empirical studies from Tanzania

PPRA conducted post audit follow-up exercise on assessment done previously on the PPA 2004 compliance in many procuring entities including Kibaha District Council (KDC) in the year 2007/2008 and 2008/2009. After the assessment, the report released by PPRA in September 2010 indicated that, the engineering department of the KDC interfered the function of Procurement Management Unit (PMU) by keeping records relating to procurement of works including progress report, measurements sheet and interim certificates contrary to the legal and regulatory requirements which calls for PMU to keep all records pertaining to procurement activities and not leaving the responsibility in hands of user department (Tanzania Procurement Journal (TPJ), 2011).
The report further reveals that PMU had not been staffed to an appropriate level and that no funds had been provided in the Council’s budget to enable the unit to carry out its responsibilities in an effective manner. The procurement audits and post audit reviews aimed at assessing whether procuring entities complied with the Act, Regulations and various guidelines issued by PPRA. The review team noted that there was a great weakness in the procurement record keeping system. There was no contract with complete procurement records providing the full history of any of the reviewed contracts. The procurement documents of all contracts were scattered within the KDC department. This made it difficult to trace the documents and contravened Section 56 of PPA of 2004 and Regulation 19. Furthermore, Recording keeping was still inefficient as no records were compiled in the respective files. For example minutes of tender opening, tender notices were filed in related files instead of being filed in its respective individual files (TPJ, 2011).

2.15.2 Empirical Studies from Abroad
Sabiiti, Muhumuza and Basheka (2009) executed study on the developing of public procurement performance measurement systems in developing countries taking Uganda as a case study. During the baseline survey for the procurement performance measurement system, entities were assessed on their performance on ten critical documents. Under this key performance area, the main indicator measured was the completeness of procurement records in a procurement transaction measured against a checklist of the following 10 documents. These documents included (a) Request to initiate procurement proceedings; (b) Copy of the published advertisement or approved shortlist; (c) Copy of the solicitation documents and any amendments or clarifications; (d) Record of bid receipt and bid openings; (e) Copy of all bids received; (f) The Evaluation report; (g) Copy of Contracts Committee Award decision (h) Copy of the notice of Best Evaluated Bidder (i) Copy of the contract document and contract amendments / variations/change orders; and (j) Copies of contract management documents meaning documentary evidence of all payments made under the contract and documentary evidence of execution of contract for instance delivery documents for supplies or completion certificates for services or works.
The findings revealed poor performance on record keeping. The key records that were missing in most of the procurement files were the following. Record of bid receipt and bid opening - only 49% were compliant; Approved Evaluation Report – only 52% were compliant; Record of Contracts Committee award decision only 48% were compliant; Record of the contract document – only 43% were compliant; and Record of Contract Implementation Plan - only 32% were compliant (Sabiiti, Muhumuza & Basheka, 2009).

Ambira and Kemoni (2011) conducted a study termed Records Managements and Risk Management at Kenya Commercial Bank (KCB) Limited, Nairobi Kenya. The aim of the study was to investigate records management and risk management at Kenya Commercial Bank (KCB) Ltd, in the Nairobi area. The study found that KCB created lots of records like transaction vouchers, account statements, customer files, cheques, daily ledger books, investment reports, loan performance reports, fraud reports, funds transfer reports, forex statements, circulars and daily correspondence relating to customers, audit reports, annual accounts and financial statements, estate and facilities reports, information communication technology deployment status reports and periodic financial, turnover reports. The finding indicated that the bulk of business activities in the bank were sensitive activities that related to the core of the economy of the society – money (Ambira & Kemoni, 2011).

This implied that by the very nature of these business activities, the need for adequate risk management was high. Consequently, the need for records management in principle was also high. And the records management was a critical activity for KCB, given the need for strong risk management on records management. The study findings revealed that there were enormous risks that arise as a result of inadequate records management in KCB. The risks included: loss or misplacement of records, long retrieval times affecting management decision making, inadequate information which affects quality of decisions, dissatisfied customer due to delayed retrieval of customer records, exposure to acts of fraud perpetrated through weak recordkeeping systems (Ambira & Kemoni, 2011).
Furthermore, it was revealed that every KCB branch has a security safe – which is fireproof – to protect the vital documents. Registers to control access to the safes had also been prepared and were audited periodically. The emphasis on the vital records could be as a result of the direct financial implications of these records, given they were a source of business to the bank and therefore a core area on which to focus, as opposed to ordinary records, which were viewed to be of secondary concern. The bulk of vital records held in the bank were those belonging to clients who have deposited their important documents for safe custody. These include: title deeds, academic documents, wills, partnerships, agreements and investment certificates. It could be concluded from these findings that the bank has given priority to vital records management but not to the management of ordinary daily transactional records, which apparently tends to be the channel for most cases of fraud and the cause of most operational risks. The findings also revealed that KCB emphasized the management of vital records, given the investment made in storage equipment and authority controls for the handling of vital records (Ambira & Kemoni, 2011).

2.16 Research gap

In the course of doing business, records are created through a variety of government activities such as vehicle registration, professional licensing, procurement contract transactions, general correspondence, and other external and internal business processes within state and local government offices (state government generally has oversight for local records rules and regulations). Governmental records may be created and transmitted in a variety of ways: handwritten, typewritten, audio/video recording, computer generated (including e-mail and databases). These records support, document, and provide evidence of a variety of governmental activities including: Business processes, Program evaluation, Information policy making processes, Accountability ensures, Facilities planning (National Electronic Commerce Coordinating Council (NECCC, 2004).

The records of governmental agencies capture information used to protect the rights and interests of governments, businesses and citizens and to preserve history and culture by documenting information about noteworthy people, issues, places, and events. Most of these records are useful for a relatively short period of time and can
then be destroyed. Some of the records represent the agency’s business record and need to be maintained for stewardship and public accountability purposes. Some records need to be preserved for many years, and a few should be preserved permanently to maintain the historical record. The challenge for public officials is to manage each of these types of records, making sure that those records with important information are preserved, while records that are no longer valuable are disposed of in an appropriate and legal manner (NECCC, 2004). Therefore, this study intended to assess the effectiveness and efficiency of procurement recording keeping in public sector using IMC as case study.

2.17 Conceptual framework

2.17.1 Description of conceptual framework

Record keeping is a vital activity in an organization regardless whether it is in public or private sector. Good keeping of information in public institutions means the general public could get better services more effectively and efficiently.

Figure 2.1 The study was guided by the following framework.

Independent variables

Source: Researcher (2013)
2.17.2 Underlying assumptions

- Competent and committed staff results into good public procurement record keeping
- Sound record keeping procedures leads to better procurement information keeping in public sector
- Availability of archive for data bedding results into efficient and effective information keeping in public procurement
- Presence of back-up of data cause good public procurement data keeping
- Availability of public procurement record keeping ethics leads to effective and efficient record keeping

2.17.3 Description of the variables

A variable is anything that can take on differing and or varying values (Sekaran & Bougie, 2010). If one variable depends upon or is a consequence of the other variable, it is termed as a dependent variable, and the variable that is antecedent to the dependent variable is termed as an independent variable. For instance, if we say that height depends upon age, then height is a dependent variable and age is an independent variable (Kothari, 2004).

a) Independent variable(s)

This is a variable that influence the dependent variable in either positive or negative way (Sekaran & Bougie, 2010). In this study, independent variables were competence and commitment, record keeping procedures, data archive, data back-up and record keeping ethics.

b) Moderating variables

Is the one that has a strong contingent effect on the independent-dependent variable relationships which means the presence of the third variable (moderating variable) modifies the original relationship between the dependent and independent variable (Sekaran & Bougie, 2010). In this study moderating variables was government.
c) **Dependent variables**

The dependent variable is the variable of primary interest to the researcher. In other words, it is the main variable that lends itself for investigation as a viable factor. Through analysis of the dependent variable (finding what variables influences it); it is possible to find answers or solution to the problem. For this purpose, the researcher quantifies dependent variable, as well as other variables that influence this variable (Sekaran & Bougie, 2010). In this study, dependent variable was efficient and effective record keeping.

**2.17.4 Relationships among the variables**

Study must always be designed in manner that the effect upon the dependent variable is attributed to the independent variable(s) and not to some moderating variables (Kothari, 2004).

- **Competence and commitment**

  Presence of staffs with appropriate knowledge, skills and experience, and who are confident and willingness to perform their roles accordingly lead to efficient and effective record keeping in public procurement. This influences provision of good services to the general public in need. But whenever the employees are incompetent and not committed, the service delivered would be poor.

- **Record keeping procedures**

  Public sector executes procurement record keeping according to the procedures laid down by PPA, 2004 and regulations, 2005. These procedures follows the basic principles stated out in the Act with aim of achieving economy, efficiency and effectiveness. Therefore embracement to public procurement record keeping procedures contributed to efficient and effective record keeping in public procurement.

- **Data archive**

  Good storage of information in public procurement eases quick retrieval of record in need. In this regard, good record keeping led to the respective organization provides better services to its customers.
➢ **Data back-up**
Record keeping is also efficient and effective when the information can be obtained in other way upon natural disaster deteriorate the data store. The back-up can be in electronic or manual forms but should be able to bring back information whenever the normal means of keeping data fails or devastated. Therefore, presence of back-up of data supports good keeping of public procurement records.

➢ **Record keeping ethics**
Availability of ethics regarding record keeping implies that data are kept in an acceptable manner and of greater confidentiality. Data required to be accessed by public are released and those need confidentiality secured. Therefore, good record keeping ethics leads to efficient and effective record keeping of public procurement.
CHAPTER THREE
RESEARCH METHODOLOGY

3.1 Introduction
This chapter describes the research methods which were used to investigate the study questions. It further explains more about the areas and scope of study, sampling population, sample characteristics and sampling techniques as well as data collection tools and analysis techniques that were used in this study and finally evaluates the validity and reliability of the data.

3.2 Research Design
This research was guided by a descriptive research design as defined by Muyingo (2010), that a descriptive study is concerned with either determining the frequency with which something occurs or relationship between variables. Here both desk research and field research were employed. To test the study objectives, data were collected from the sample of interests that included; government ministry, agencies, public corporation and enterprises within Ilala Municipal council. All these were referred as public sector in the study area. One of the advantages of this approach is that, it enabled the researcher to collect both qualitative and quantitative data through open-ended and closed-ended questions. The open-ended questions provided a useful mechanism for increasing the content validity of numerical variables obtained from closed-ended questions.

3.3 Study area
This study was conducted in Dar es Salaam especially in Ilala Municipal Council. The IMCl has been selected on the basis that it facilitated easy access of data because of the proximity to the researcher’s work station. It was easy to make follow-up of information. Furthermore because of the proximity of the researcher’s work station to the study area, economically the researcher was able to overcome financial constraints that were associated with study.

3.4 Population and Sampling
Population refers to full set of cases from which a sample is taken. In sampling, the term ‘population’ is not used in its normal sense, as the full set of cases need not
necessarily be people (Saunders, et al., 2009). Again population is defined as all items in any field of inquiry. It can be presumed that in such an inquiry, when all items are covered, no element of chance is left and the highest accuracy is obtained (Kothari, 2004). Sampling is defined as the selection of some part of an aggregate or totality on the basis of which a judgment or inference about the aggregate or totality is made. In other words, it is the process of obtaining information about an entire population by examining only a part of it (Kothari, 2004). Alternatively, sample is a small part selected from a large unit and it is a replica of the bigger population from which it is drawn (Mwaipopo, 2007; Baradyana & Ame, 2007). The Sample will truly be representative of population characteristics without any bias so that it may result in valid and reliable conclusions (Kothari, 2004).

### 3.5 Sample Size sampling procedures

As described above, sample is part of the study population. The total sample size for this study was sixty two respondents as shown in the table 3.1 below. They included; Selected government schools, institutions and colleges, Ilala municipality, the Ministry of trade and industry, Ministry of Finance, some government agencies, National Social Security Fund (NSSF), National Pension Fund (NPF) and other selected local enterprises which lies within the public sector at Ilala municipality in Dar es Salaam city.

Simple random sampling was applied in order to avoid biasness. Thus every respondent had equal probability or chances to be selected to participate in the study. A simple random sampling was employed to draw valid inferences or generalization from a sample to its respective population. In the context of this study, the researcher focused at random selections of respondents identified from the study areas.
Table 3.1 Sampling Distribution Table, N=62

<table>
<thead>
<tr>
<th>Sample category</th>
<th>Questionnaire-collected</th>
<th>Methods used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Government Ministries</td>
<td>10</td>
<td>Random-sampling</td>
</tr>
<tr>
<td>Government Agencies</td>
<td>11</td>
<td>Random-sampling</td>
</tr>
<tr>
<td>NSSF/PPF</td>
<td>11</td>
<td>Random-sampling</td>
</tr>
<tr>
<td>Ilala Municipal Council</td>
<td>12</td>
<td>Random-sampling</td>
</tr>
<tr>
<td>Government schools</td>
<td>18</td>
<td>Proportionate-sampling</td>
</tr>
<tr>
<td>Total</td>
<td>62</td>
<td></td>
</tr>
</tbody>
</table>

Source: Researcher (2013)

3.6 Research Instruments

According to Muyingo (2010), data collection is two way systematical conversations between the investigator and the interviewee. The study used questionnaire as the primary data collection instrument, in some cases interview was applied where more elaboration of qualitative findings were required, for instances in some instances where respondent was not willing to fill the questionnaires provided. Moreover, the study also used secondary data collection methods in gathering the secondary data such as books, journals, articles and reports and both published and unpublished documents.

The primary research was done by means of administering research questionnaires, both open-ended and close-ended questionnaires which have been formulated to exploit the research objectives. The collected data was processed by using Scientific Package for Social Science research (SPSS); this is a special package for analyzing data, it which provides a wide range of choices in selecting variables at various stages of the analysis and testing various relationships.

3.7 Validity and Reliability of the Instrument

Validity as explained by (Nxumalo, 2010) is the determination of whether research instrument truly measures what was intended to be measured or how truthful the research results are. Much has been said about the degree of accuracy and reliability of the data collected in most of the developing countries, Tanzania inclusive and how this can constrain the value of social economic research due to lack or inadequate records and reliance on recall. This study was not an exception, thus efforts was done
to supplement quantitative data with qualitative data so as to minimize biases and distortions. Whenever possible the data gathered from this study was counterchecked at other possible sources. In this way, the degree of reliability of data was greatly enhanced.

3.8 Data Analysis

The data, after collection, has to be processed and analyzed in accordance with the outline laid down for the purpose at the time of developing the research plan. Processing implies editing, coding, classification and tabulation of collected data so that they are amenable to analysis. The term analysis refers to the computation of certain measures along with searching for patterns of relationship that exist among data-groups. Editing of data is a process of examining the collected raw data to detect errors and omissions and to correct these when possible. Coding refers to the process of assigning numerals or other symbols to answers so that responses can be put into a limited number of categories or classes (Kothari, 2004).

Data was gathered and checked for their clarity and sufficiency before being further analysed. The assorted data and information were categorised and classified in terms of their relationship to the research objectives. Thereafter, the refined data and information were qualitatively and quantitatively analysed in order to meet the study objectives that was envisaged by the study. Generally speaking, tabulation of responses used to summarize and describe data from the returned questionnaires. Data from focus group was discussed in groups and classified logically and orderly basing on the degree of relationships.
CHAPTER FOUR
PRESENTATION OF FINDINGS, ANALYSIS AND DISCUSSION

4.1 Introduction
All the findings of the study are discussed in this chapter. It gives a vivid description of what took place in the field and the type of data that was collected from the site. The chapter also includes what we observed in the process of data collection as well as all kinds of data collected using different methods including verbal expressions from key respondents. A short summary of how conclusions were reached is also included in this chapter. The chapter presents the data collected in the field and shows how the validity of the data collected to the study. The data collected is organized into gender, level of education and working experience. Opinion of some staff members, results of discussions conducted by the researcher and respondents. Thus different types of data are found in this section.

4.2 Respondents responses
This section presents the findings from the sampled respondents in the study area.

4.2.1 Respondents gender, work experience and level of education
The data in table 4.1 below; shows gender and education status of employees who were interviewed in this study. The finding indicates that 61.3% of the respondents examined were males while 38.7% were females. The males’ respondents were 22.6% more than the females. This means that in IMC there are more male employees in the procurement department.

Furthermore, the table 4.1 shows that 25.8% of employees had less than 2 years working experience in their field of specialization, while 40.3% had 1-2 years working experience and only 33.9% had more experience as they had worked for more than 5 years. From this result, we can conclude that more than 70% of the respondents had very little experience practicing public procurement at IMC. Lack of experience also meant that documents were not properly kept properly since those performing the function are not exposed enough to the processes of preparing and
storage of the procurement documents. Too be good in the field one need to have the knowledge as well as the experience.

Table 4.1 Respondents gender, working experience and level of educations

<table>
<thead>
<tr>
<th>Gender</th>
<th>Working Experience</th>
<th>Respondent Level of Education</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Freq</td>
<td>%</td>
</tr>
<tr>
<td>Male</td>
<td>38</td>
<td>61.3</td>
</tr>
<tr>
<td>Female</td>
<td>24</td>
<td>38.7</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>62</td>
<td>100</td>
</tr>
</tbody>
</table>

Source: Data analysis, 2013

The Figure 4.1 above also reveals that 30.6% of the employees had Postgraduate degrees, 41.9% of the employees had first degrees, 24.2% diploma and finally 3.2% are certificate holders. In average the educational qualifications of the respondents were relatively high, that is 72.6% had university degrees and above. This group was followed by a group of 25.4% with diploma and certificates. In this regard, more employees had sound knowledge that could lead to efficient and effective record keeping at IMC.

4.2.2 Respondent working position

The data in figure 4.2 were examining the specific positions or departments that respondents were working. The in-depth analysis was done to examine respondent specific working position. The findings indicated that; 24.2% of the employees where in auditing department, 17.7% of the employees were working in financial accounting department, 33.9% of the employees were in procurement and supplies department, 8.1% were in cash department, 3.2% of the employees were in human resource department and 12.9% of the employees were in administration department. From this tabulation, IMC had many staff in procurement department as compared to other departments. It is the procuring department which was the procurement department the researcher interested into.
The researcher sampled larger number of respondents from procurement and supplies department compared to other departments. That was because the employees in this department were well informed as far as procurement was concerned. They were also involved in the preparation of the procurement documents and storing them for future references.

### 4.2.3 Efficiency of Procurement recording in Public Institutions

The study interview revealed that procurement records could either be printed out (Hard copy) or electronically stored or prepared; nevertheless, this records could also be in the form of reports, minutes of meetings, pictures, samples or specimen etc.. The procurement information contained in the documents included vendor or suppliers name, contact details, evaluation decision, prices. To efficiently keep records on procurement procedures, the record keeping system needs to be accurate, reliable, easy to access and consistently at all times. According to the interviewed respondents, 81% of staffs, notified that, the proposed procurement documents comprises of the following details shown below with their order of importance, which were; .
Table 4.2 Efficiency of Procurement recording keeping in Public Institutions

<table>
<thead>
<tr>
<th>Particulars</th>
<th>Number of responses ranking efficiency criterion</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Very Good</td>
</tr>
<tr>
<td>Procurement requisition and authorization and invitation</td>
<td>-</td>
</tr>
<tr>
<td>Tender document and opening documentation</td>
<td>-</td>
</tr>
<tr>
<td>Approval of evaluation report and negotiations on records proceeding</td>
<td>-</td>
</tr>
<tr>
<td>Letter of notification of award and signed contract</td>
<td>-</td>
</tr>
<tr>
<td>Contract management correspondence</td>
<td>-</td>
</tr>
<tr>
<td>Supplier’s performance evaluation report</td>
<td>-</td>
</tr>
</tbody>
</table>

Source: Analysis of fieldwork responses, 2013

The research findings in table 4.2 were examining the efficiency of procurement recording keeping in public institutions. The study shows that 4 responses ranked procurement requisition and authorization and invitation good, 6 said satisfactory, 11 responses said it was un-satisfactory and 3 responses indicated it was very unsatisfactory. From the output, the procurement requisition, invitation and authorization was generally not satisfactory. This depict that the documents related to requisition, invitation of offers as well as authorization were not easily accessible for everyone to examine them.

Moreover, the study shows that 3 responses indicated that, tender document and bid opening processes as well as the related documents were good, 7 responses indicated it being satisfactory, 9 responses said it was un-satisfactory, 13 responses indicated that it’s very unsatisfactory. The majority here indicates that tender documents were not prepared and kept properly in accordance to the principles that support effective and efficient procurement. Also the results indicate that the process of tender opening was not fair to the bidders.
Other variable examined were the approval of evaluation reports and the negotiation processes on record proceedings. The findings show that only 1 respondent indicated it being good, 5 said it was satisfactory, 10 unsatisfactory and 15 said it was very unsatisfactory. From the results, majority of respondents indicated that the approval of evaluation reports and negotiations processes were undesirable. The records on the approval of evaluations and negotiations reports were not good and this made it difficult accessing the documents by third parties or other stakeholders.

The other examined variables were the notification of awards and contract signing. The responses for the above variables were as follows. 3 respondents said it was good, 7 said satisfactory, 9 respondents regarded it unsatisfactory and 6 respondents regarded it very unsatisfactory. Again, more respondents showed that communication of awards and contract signing to the winners of the envisaged procurement proceedings were done poorly. That was because the awarding organizations in most cases did not provide openly notify the public about the availability of tenders. The notification process was not fair. This meant that it is some tender documents could easily be released too some potential suppliers prior to the public notification. Contract signing was another aspect that was secretly handled. Only after the signing of the documents concerned was it revealed to the public. These aspects prove that the record keeping process was not effect and efficient as the right documents were not found at the right time. Also there were some difficulties accessing the contracts.

This study also assessed the supplier’s performance evaluation reports, and the respondents opinions on this were; 3 response said its good, 6 responses said its satisfactory, 13 said its unsatisfactory while 11 responses said its very unsatisfactory. Thus most of the respondents declared the supplier performance evaluation reports to be bad. The respondents described bad recording of information concerning suppliers’ performance evaluation reports. These records were not always available for the inspection by other stakeholders.

Contract management was another area the study examined. The responses were as here under. 4 respondents agreed that it was good, 6 declared satisfactory;
9 respondents said it was unsatisfactory and 3 respondents said that it was very unsatisfactory. That meant 10 respondents agreed that contract management correspondences were at least satisfactory on one hand but on the other side 12 respondents declared at least unsatisfactory. In reference to record keeping, the contract management documents were poorly handled and sometimes no proper documents could be easily found showing the contract execution progresses.

4.2.4 Significance of effectiveness in Procurement Documentation

The study data in table 4.3 were examining the significance of the effectiveness of procurement documentation on procurement processes. The findings indicated that; 9.7% of the respondent who said that effective procurement documentation and records enhanced easy identification of and retrieval of information. Interviews with some respondents indicated that all procurement files beaded the identification code as follows; type of procurement, which means goods, services and works, request for quotation, and restrictive tendering. Other details which enhanced easy retrieval of data were name of the project, the financial year (for instance. 2012), and unique sequence number for each file.

Moreover the finding also showed 20.9% of the respondents who were convinced that effective and proper procurement records keeping (documentation) ensured confidentiality as mandated by the Section 63 of Public Procurement Act 2004. Procurement regulations and procedures ensured the confidentiality of procurement records at their disposal, and hence should be accessible for statutory purposes only. Revealing confidential or information directly or indirectly to any person or group of persons or tenderer, or prospective tenderer without proper authority is treated as an unethical behavior which should be stopped.
Table 4.3 Significance of effectiveness in procurement documentation

<table>
<thead>
<tr>
<th></th>
<th>Freq</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Enhances easy identification and retrieval</td>
<td>6</td>
<td>9.7</td>
</tr>
<tr>
<td>Ensures confidentiality as mandated</td>
<td>13</td>
<td>20.9</td>
</tr>
<tr>
<td>Facilitate future reference, monitoring and control purpose</td>
<td>14</td>
<td>22.6</td>
</tr>
<tr>
<td>Ensures the safety of procurement records</td>
<td>12</td>
<td>19.4</td>
</tr>
<tr>
<td>It helps to preserve integrity, accuracy and completeness</td>
<td>17</td>
<td>27.4</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>62</strong></td>
<td><strong>100</strong></td>
</tr>
</tbody>
</table>

Source: Data analysis, 2013

According to PPA, 2004 regulations, procurement records should only be accessible to statutory organizations/institutions for the purposes of verification, investigation, auditing and assessment or as may be determined by order. The records should be disclosed upon the receipt of official letter of request by an entity and disclosure should be made only by authorized officials of an entity.

The study findings indicated that 22.6% of the respondents said that effective and proper procurement documentation ensured future reference, monitoring and control purposes. The responsibility for official maintenance of record files, authority to access files and coordination of management and follow-up actions must be clearly defined in each procurement entity to avoid partial or incomplete records being held by several different departments and individuals and unauthorized access to records.

For any sound public procurement entities it is very important and cost effective to ensure that all the important documents are in place and accessible whenever the need arises.

In addition, 19.4% of the respondents were on the opinions that effective procurement documentations ensured safety of procurement records as well as the effectiveness of the procurement processes. However, it was the responsibility of an entity to take appropriate measures in this respect. The issues of records security and safety were to preserve their integrity and confidentiality. Printed procurement records needed to be properly managed and kept in safe locations where they were protected from damages/destructions such as fire, water, and insects though most importantly they should be safe from hands of unauthorized persons. Similarly, electronic information/records should be stored in magnetic tapes and other...
electronic media and should be protected from damages (example, power surges or shortages and attacks from viruses, worms, or other destructive programs including humans).

The study findings indicated that effective documentation ensure the safety of procurement records and preserve the integrity, accuracy and completeness at all times. The archive of procurement records simplified the documentation processes including that of tendering process. Every procurement entity was responsible for securing appropriate archival facility for procurement records. All archived records should be easily accessed by an entity or stakeholders upon request or as and when deemed necessary.

4.2.5 Benefits delivered from Procurement record keeping in Public Institutions

The adherence to the principles of standard records management in public procurement practice has several benefits. The study findings in table 4.4 examined the advantages of procurement records keeping. The findings were 24.2% of the respondents said that it made the operations of the procurement unit very simple, easy, and cost-effective, 17.7% had their opinions that it helped both internal and external auditors in smoothly performing their duties, 3.2% said that procurement record keeping facilities acted as a source of documents for procurement assessments.

Table 4.4 Benefits of Procurement record keeping in Public Institution

<table>
<thead>
<tr>
<th>Benefits</th>
<th>Freq</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>It makes the operation of the procurement process very simple, easy, and</td>
<td></td>
<td></td>
</tr>
<tr>
<td>cost-effective.</td>
<td>15</td>
<td>24.2</td>
</tr>
<tr>
<td>It helps both internal and external auditors in the smooth performance</td>
<td>11</td>
<td>17.7</td>
</tr>
<tr>
<td>of their duties</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Acts as a source document for procurement assessment.</td>
<td>21</td>
<td>3.2</td>
</tr>
<tr>
<td>It assists in resolving suppliers, contractors and consultants’</td>
<td>5</td>
<td>8.1</td>
</tr>
<tr>
<td>complaints.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>It serves as reference point to facilitate communication with suppliers,</td>
<td>2</td>
<td>33.9</td>
</tr>
<tr>
<td>or contractors, consultants and decision makers</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Helps determine loyal, efficient and dedicated suppliers or contractors</td>
<td>8</td>
<td>12.9</td>
</tr>
<tr>
<td>and consultants.</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>62</strong></td>
<td><strong>100</strong></td>
</tr>
</tbody>
</table>

Source: Data analysis, 2013
The responses were as follows; 33.9% of the respondent said that it serves as reference point to facilitate communication with suppliers, contractors, consultants and decision makers and 12.9% of the respondents said that it helped to determine loyal, efficient and dedicated suppliers, contractors and consultants. Some of the advantages that were mentioned in the interviews with some staff in IMC includes; the indication of professionalization, improved decision-making and policy formulation based on reliable information as well as heightened accountability in the public procurement processes.

A well maintained records system encourages government institutions to conduct effective verifications and reviews of procurement activities that take place within the public sector. On the other hand standard procurement records management of procurement activities can further consolidate the gains of Tanzania’s public procurement reforms and increase public trust and confidence in the process. Record keeping is an important activity that entities invest a lot of time and effort in procurement of items and award of contracts and yet fail to realize the importance of keeping records or documents on such matters. Record keeping is of paramount importance and can help improve the operation and management of an organization.

4.2.6 Challenges facing Procurement records keeping

In procurement management, lack of proper and effective documentation is a challenge especially to the public sector where huge sums of money are spent. This challenge if not properly addressed can create unforeseen consequences, such as embezzlement of public funds, unnecessary litigations, suspicion, corruption, imprisonment and the likes.
Table 4.5 Challenges of Procurement record keeping in Public Institution

<table>
<thead>
<tr>
<th>Challenge</th>
<th>Freq</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lack of enough professional officers to handle the procurement process</td>
<td>9</td>
<td>14.5</td>
</tr>
<tr>
<td>Inappropriate coordination between procurement officers managing the contract</td>
<td>20</td>
<td>22.6</td>
</tr>
<tr>
<td>There are no appropriate guidelines to follow during procurement process</td>
<td>21</td>
<td>43.5</td>
</tr>
<tr>
<td>The user departments procure for themselves without involving the Procurement unit.</td>
<td>7</td>
<td>11.3</td>
</tr>
<tr>
<td>Contradictions of PPA rules and regulation governing procurement procedures</td>
<td>5</td>
<td>8.1</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>62</strong></td>
<td><strong>100</strong></td>
</tr>
</tbody>
</table>

**Source: Data analysis, 2013**

The findings indicated that 14.5% of the respondents said, that lack of enough professional officers to handle the public procurement processes challenged records keeping. The findings also showed that 22.6% of the respondents who said that the most common challenge they encountered was lack of coordination between officers managing the contracts, and other financial departments. 43.5% of the respondents said that at times there were no correct guidelines to follow during procurement processes.

Moreover the findings show that 11.3% of the respondent said that, the challenges observed involved where user departments procured for themselves without involving the Procurement unit contrary to PPA of 2004 and lastly 8.1% of the respondents said that the contradictions of PPA of 2004 rules and regulations governing public procurement procedures. It was against this background that the PPRA was by virtue of its functions, required to ensure that all procurement entities comply with Section 28 of the PPA No 21 of 2004.

The section 28 of PPA 2004 requires public entities to maintain good records of all procurement proceedings. Documentary records in both printed and electronic formats are essential for efficient and effective management of public procurement activities. Records provide evidences and support to decisions and actions taken in the procurement processes. They also provide an audit trail for verification of transparency, accountability and adherence to PPA 2004.
4.2.7 Key problems associated with Financial Record Keeping

The study conducted interview to examine the key problems associated with financial record keeping situation at IMC. The study examined that despite the vitality of the financial records, the accountability for their management was poorly. The documents were seriously dealt with before transactions were made, afterwards they were totally forgotten and their location were no longer important Heads of departments and agencies were theoretically responsible for maintaining agencies’ financial records systems. Part of this responsibility entails the issue of a code of departmental instructions, which should build upon a national framework for record keeping.

Table 4.6 analyses key problems facing public procurement records. Findings showed that, accountability for financial record keeping was poor. This problem was highlighted by problem by 29% of the respondents. That meant that nobody could be legally held accountable for the loss of the financial records after the document had been used. The other major problem according to the 24.2% of the respondents was the widespread nature of the absence of controls. Furthermore the study also revealed that, lack of coordination among registries and financial record keeping systems was another problem and it was revealed by 21% of the respondents asked. Interestingly findings also revealed that weak records keeping infrastructure with 14-5% scores from the respondents. This meant that the record keeping infrastructure in IMC is not well equipped with modern storage facilities the infrastructure is week and most of the documents are stored in boxes. The boxes are so many making it very difficult to properly store and retrieve specific information. The weak problems which the researcher identified were record keeping myths. The impact of the record myth in IMC is very minimal compared to the other four critical problems.
Table 4.6 Key problems facing procurement recording in public institutions

<table>
<thead>
<tr>
<th>Particulars</th>
<th>Responses</th>
<th>Actual responses</th>
<th>scores</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lack of coordination among registries and financial record keeping systems</td>
<td>13</td>
<td>62</td>
<td>21%</td>
</tr>
<tr>
<td>Accountability for financial record keeping is poorly defined</td>
<td>18</td>
<td>62</td>
<td>29%</td>
</tr>
<tr>
<td>Widespread nature of the absence of controls</td>
<td>15</td>
<td>62</td>
<td>24.2%</td>
</tr>
<tr>
<td>Weak records keeping infrastructure</td>
<td>9</td>
<td>62</td>
<td>14.5%</td>
</tr>
<tr>
<td>Record keeping myths</td>
<td>7</td>
<td>62</td>
<td>11.3%</td>
</tr>
</tbody>
</table>

Source: Analysis of fieldwork responses, 2013

Lack of coordination among registries and financial record keeping systems: One of the defects in financial management is the failure to clearly separate the accounting records and other registry systems. This results in essential information being lost or scattered through the files of similar titles across the systems. Ideally, registry systems and financial records systems should be used where each is most appropriate. Knowing what is held in each system should encourage managers to consult the relevant records system to locate the required information.

Accountability for financial record keeping is poorly defined: In all cases, the responsibility of financial records management is left to the non-records management professionals. In the CAG Report, (2011/2012) accounting staff keeps those files and books relevant to the business processes in which they are engaged. In some offices, senior managers hold financial records, mostly development plan proposals.

Widespread nature of the absence of controls: Deterioration in financial record keeping is not limited to the central administration of finance headquarters. In the field offices, there is a lack of control over the creation, structure and management of records associated with the collection of revenue and disbursement of public funds.

Weak records keeping infrastructure: Storage conditions are unsuitable and there is little planned disposition. A general disposal schedule was issued in 1996 and yet there has not been training of accounting staff that have custody of financial and
accounting records in its use. At any rate, the General Schedule applies only to the financial records held in agency financial units.

All the above problems are observed in IMC and the researcher has made the recommendation at the end of the next chapter.

**Record keeping myths:** There is a belief that the more complicated a procedure, and the more document created and maintained, the greater the security against fraud. On the contrary, the clogged filing cabinets are highly conducive to irregularity of every kind. Defining and simplifying procedures, reducing the paper generated and planning the records systems with an end result clearly in mind will provide substantial economies, create fewer but better records and promote both effective and efficient public procurement record keeping. With fewer papers generated, more room for accountability can be created.

**4.2.8 Measures to improve Public Procurement records keeping**

Procurement Units should therefore be responsible for maintaining such records as all folders and contracts register. The study findings showed that 42% of the respondents said that the IMC has to establish relationships and significant financial record keeping and good governance.

Findings also revealed that, 21% of the respondents indicated that, Public institutions had to identify the objectives of record keeping infrastructure required to underpin management systems, moreover 29.1% of the respondents said the institutions had to prepare and argue for partnership between the agencies responsible for managing public records on one hand and the audit functions on the other hand. Nevertheless the findings show that 7.9% of the sampled respondents said that the public institutions had to provide evidence required to support transparency and accountability in recording keeping, monitoring and control.
Table 4.7 Measures to improve procurement records keeping

<table>
<thead>
<tr>
<th>Measure</th>
<th>Freq</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Establish the relationship and significance of financial record keeping and good governance</td>
<td>26</td>
<td>42</td>
</tr>
<tr>
<td>Identify the objectives of record keeping infrastructure required to underpin management systems</td>
<td>13</td>
<td>21</td>
</tr>
<tr>
<td>Prepare and argue for partnership between the agencies responsible for managing public records and the audit functions</td>
<td>18</td>
<td>29</td>
</tr>
<tr>
<td>Provide evidence required to support transparency and accountability in recording keeping, monitoring and control</td>
<td>5</td>
<td>7.9</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>62</strong></td>
<td><strong>100</strong></td>
</tr>
</tbody>
</table>

Source: Data analysis, 2013

The management of an entity should support the procurement unit in ensuring that documents are maintained in respect of all public procurement activities and for contracts and agreements entered into. The study further, recommends that accountability in government can be obtained when all public procurement stakeholders collectively emphasize on the best record keeping practices. This will reduce or eradicate corruption practices. It should be noted that strengthening record keeping systems requires total improvements in all systems and procedures traditionally used in public financial management especially the internal control systems.

It is hoped that the study will help create awareness among senior government managers of the importance of managing financial recorded information as a strategic resource. Institutional and economic policy reforms can be significantly improved through the strengthening of the financial record keeping systems. It will also provide a self-study training tool for professionals.

Sensitive information must be kept under lock and key to ensure that only authorized personnel have access. In addition to hard copies, develop soft copies as a back-up for efficient access to information. Follow appropriate regulation on disposal schedules for electronic and hard copy files that contain sensitive information including shredding paper copies, erase old hard drives, and destroy other electronic media. Destroying, damaging, hiding, removing, or improperly changing of any official procurement document without authority is constitute unethical conduct. A
procurement entity must secure authority to destroy procurement records from appropriate government agency.

4.3 Findings from Senior Officers at IMC

The researcher interviewed Head of procurement and supplies- Amana Hospital, Acting Municipal supplies Officer at IMC. Basing on the analysis of interviewed respondent, the result has helped to show the way procurement is conducted in accordance to PPA Act 2004. The findings show that request are collected and raised from user department. The user department in collaboration with supplies department agrees on the usefulness of the request, availability of fund budgeted, organization plan etc.

The procurement department prepares Tender document, tender board confirm suitability of tender document according to the requirements of the Act and regulations, method of procurement, shortlist to be invited, advertisement media and others should be confirmed by Tender Board elected and confirmed by chief executive Officer. This analysis of findings is based on how some of Public institutions or organization at Ilala Municipality can be proved with the way procurement is conducted because, according to PPA of 2004, Request should be collected and raised from user department.

The user department in collaboration with supplies department agrees on the usefulness of the request, availability of fund budgeted, organization plan etc. The procurement department prepares Tender document, tender board confirm suitability of tender document according to the requirements of the Act and regulations, method of procurement, shortlist to be invited, advertisement media and others should be confirmed by Tender Board elected and confirmed by chief executive Officer.

After the approval of tender document several suppliers are invited either international or local depending on the value of the tender, expertise associated with tender or any other special condition prevails. Bidders collect tenders and compete each other for the sake of winning tenders floated. Note that all bidders contest to
win tenders and making profit, tenders are selected on the basis of the lowest evaluated bidder i.e. the lowest price associated with quality and other legal capacity.

Tenders are opened in the meeting of tender Board formed from different stakeholders with different expertise and capacity. After opening of the tenders evaluation team is formed from different person of different capacity and expertise, they evaluated tender and come up with evaluation report which they think is reasonable and economy to that procurement. Evaluation report should be presented to the tender board meeting where by they go through the evaluation report and deliberate accept the report or reject it.

4.3.1 Tendering Processes at IMC

Report from PPRA (Public published and issued annually shows that there was improvement in the whole procurement proceedings carried from different department and institutions at Ilala municipal, stakeholders, MDAs, and government agents. PPRA carried a study from fifty (50) independent Public Institutions every year to check the trend of implementation of the Act. Among the areas verified was preparation of tender documents, Time for invitations, management of approvals, awarding, Contract management, and training to procurement cadres.

By going through all these tendering process the following are achieved;

- Composition of tender board made up of different stakeholders from different Managerial and technical level enables enhancement of collective decision making and transparency for the sake of obtaining common goal of Organization success.
- Tenders floated widely, fairly and if competition exists between several suppliers facilitate availability of fair procurement price and other suitable terms of suppliers, this caused value for money in all Procurement
- As the above practice is in place procurement is conducted according to the Act and transparency in all stages is well instituted, it means that complains, corruption, waste and all unfavorable practice are eliminated.
Report from PPRA published and issued annually shows that there was improvement in the whole procurement proceedings carried from different sections of Public institutions of Ilala Municipality, Stakeholders, and MDAs.

PPRA carried a study from fifty (50) independent organizations every year to check the trend of implementation of the Act. Among the areas verified was preparation of tender documents, Time for invitations, management of approvals, awarding, Contract management, training to procurement cadres, etc. The recent report issued shows that there is major improvement compared to last year report. TRA scored the 70% as the second Tanzania institution conducts procurement according to PPA, second from the leading institution THA (Tanzania Harbors Authority).

Uses of standard Bidding document issued by PPRA are evidence showing that procurement activities are conducted according to Act. PPRA has issued some guidelines, procedural, and regulation to be followed by all stakeholders. It is true that the guidelines issued targeted to make sure that objective of PPA is achieved. A part from the above facts responses of questionnaire designed and sent to several stakeholders to get their views if they think procurement is carried according to the Act they responded as follows.

The research received forty two responses as follows 83.3 % agreed that procurement was conducted according to the PPA act while the remaining 16.7 disagreed. Among those agree commented that procurement is well conducted according to Act of PPA and the laid down procedures and regulations, goals and objectives met, while those disagreed commented that procurement was not conducted well and there was a room for cheating leading to embarrassment of Government Money. The country procurement system assessment 2010 can be summarized by summing up the score of each baseline indicators.  

4.3.2 Comparisons of CPAR indicators and current assessment
According to the report, there is improvement in all sub-indicators except sub-indicators 6 and 11 which signify that there is no achievement since last assessment (CPAR, 2009). Indicator 6 assesses the adequacy of procurement competence among
government officials, procurement training and safekeeping of records and documents related to procurement while indicator 11 assesses the publication and distribution of information. As it can be seen, there is a slight drop in indicator 7 this is due to the lack of associations representing the suppliers of goods which the CPAR update over scored the sub indicator.

4.4 Legislative and Regulatory Framework
This pillar is designed to assess the regulatory framework if it complies with applicable obligations deriving from national and international requirements and assess availability of implementing regulations, documentations and tools to support implementations. Furthermore, the pillar provides fundamental elements that link the procurement process to the overall governance structures within the country.

4.4.1 Scope of Application, Regulatory Framework and Public Access
The PPA 2004 complies with a large extent with applicable obligations deriving from national and international requirements. It provides for competitive tendering procedures and access to complaints and procurement appeals mechanism. From the interview, it was revealed that most of the stake holders are not familiar with the PPA of 2005. Only 30% are familiar with the Act and 85% do not have a copy of the PPA 2004. The associations interviewed showed that out of five associations, only three indicated that their members were familiar with the Act.

4.4.2 Procurement Methods
Procurement methods in the Act are essentially identical to those prescribed by the procurement regulations. Open competitive tendering is default method of procurement and conditions to use other methods are described. The assessment revealed that in terms of procurement volume (contracts values) 82.2% of tenders/contracts were carried out through open tendering while in terms of numbers this accounts to 59.3% of the tenders awarded. It was also revealed that, 50% tenders were carried out through national competitive bidding; 20% through competitive quotations, 12% single source, 9% through international competitive bidding and 9% through restricted bidding. Section 58(2) of the PPA 2004 requires all procurement
and disposal by tender to be conducted in a manner to maximize competition and achieve economy, efficiency, transparency and value for money.

In order to increase the number of tenders carried out through competitive bidding there is a need of enforcing Section 45 (Procurement Planning) for all PEs to prepare the procurement plan which will enable them to aggregate their procurement needs and advertise them in the form of General Procurement Notice (GPN). It is expected that if the PEs will comply fully with this requirement more tenders will be conducted through open bidding as a result it will reduce the number of tenders not publicly advertised.

4.5 Advertising Rules and Time Limits
The limit for advertisement is in line with international best practices. The regulations set out thresholds (in number of days) for various methods of procurement, with international competitive tendering conforming to international standards. The assessment revealed that out of the assessed tenders, 58% were publicly advertised, 39% were not advertised; while in 3% cases there were no available data to reveal whether they were public advertised or not. This implies that more than half of assessed tenders were advertised publicly. Regulation 80(5) of GN 97 requires all PEs to advertise tender notices at least twice in one or more newspapers of national circulation and in the case of international tendering a similar notice be published in appropriate foreign or international publications with large circulation.

It was observed that Municipal authority is using notice boards as major means of advertising tenders. The Tenders advertised included the National Competitive Tendering which is required to be advertised publicly as per the law. However, there are circumstances which force them to use notice board for advertisement like community based projects such as Tanzania Social Action Funds (TASAF) projects. Other projects because of their geographical remoteness sometimes are not cost effective to advertise through other means. It is recommended that since the LGAs Regulations 2003 have been amended and replaced by LGAs Regulations 2007
which are in line with PPA 2004 and its Regulations 2005, the PPRA should enforce the requirement for advertisement as per the laws.

From the assessment it was also revealed that the average number of days between advertisement and opening of tenders for different procurement methods were as follows; 77 days for International Competitive Tendering; 33 days for National Competitive Tendering; 17 days for Competitive Quotations; and 19 days for Restricted Tendering. The minimum number of days provided in the third schedule of GN no. 97 is; 30 days for National Competitive Bidding (NCB), 45 days for International Competitive Bidding (ICB), 21 days for Restricted National Competitive Bidding (RNCB), 30 days for Restricted International Competitive Bidding (RICB), 7 days for National Shopping, 14 days for International Shopping and 90 days where large works are involved. From the above findings, we can conclude that the Third Schedule (Standard Procurement Processing Time) of GN 97 and GN 98 has been complied.

4.6 Rules on Participation and Qualitative selection - Preference Schemes

Domestic preference is allowed, but restricted to 15% for Goods manufactured in Tanzania. For Works, Non-Consultancy Services and Consultancy Services the maximum is 10%. Exclusive preference for local suppliers is mandatory for Works below Tshs. 1 billion, Goods below Tshs. 0.2 billion, Non-Consultancy Services below Tshs. 0.25 billion, Consultancy below Tshs. 0.5 billion and Individual Consultant below Tshs.50 million. PPRA is issuing provisional registration for local suppliers and their performance history as required by regulations.

Through the assessment, only 9% of the sample had provision giving preference to specific groups of bidders, 82% did not have such provision and 9% of the sampled tenders had no evidence that the provisions were used. Furthermore it was revealed that only 3% of tenders used margin of preference.

Furthermore, the tenders assessed indicated that 89% were eligible for exclusive preference based on the contract amount. Out of those eligible for exclusive preference, the provision was applied for only 15% of the contracts. From the above
findings, it is clearly that the application of national and exclusive preference to local persons or firms as stipulated in the Sections 49 and 50 respectively of the PPA 2004 and further in the Fourth Schedule of GN 97 & 98 is not implemented by the PEs. On the other hand, the private sectors (stakeholders) are complaining that they are not given preferential treatment as stipulated in the Act.

Capacity building is required in the PEs in the preparation of tendering documents and evaluation of tenders, with preferential schemes. Furthermore, monitoring is highly required in this area to ensure compliance so that the private sector firms can enjoy the preference for their growth as well as fostering the products manufactured in Tanzania. PPRA should issue the list of the companies eligible for the preferential treatment as stipulated in Regulations 27 and 16 of GN97 and GN98 respectively and make it available to the public.

4.7 Tender Documentation and Technical Specifications

The Act and its Regulations contain adequate provisions emphasizing the use of the Standard Tender Documents and the use of neutral specifications in any public procurement. Assessment revealed that technical specification for 73.7% of the tenders assessed were developed by internal staff, 17.76 % were developed by the responsible Ministry, and 5.4% were developed internally and approved by the responsible Ministry while 3% of the samples data were not available to reveal the source of the specifications.

The absence of coordinated specifications has made the PEs to procure similar items with different specifications, prices and quality and thereby causing the government not to obtain value for money in the procured public assets such as furniture, office equipment etc. Most of the Technical specifications/Terms of Reference/Statement of Requirements are developed internally, therefore PPRA is required to coordinate development and update the existing specifications for various good/services and make them available to the PEs.

The assessment has revealed that 5.56% of the tenders received from bidders were rejected due to failure to comply with technical specifications, 23.36% were rejected
due to failure to comply with other requirements. By summing up the above analysis we can conclude that 29% of bidders don’t know how to prepare responsive bids. This indicates that there is a need to build capacity on how to prepare responsive bids. It was also recommended that pre-bidding meeting with bidders to be mandatory. In the pre-bid meeting PEs will debrief and clarify to the bidders their requirements which will enable them to prepare responsive bids.

4.8 Tender Evaluation and Award Criteria

Regulations 90 and 58 of GN 97 and GN 98 respectively provide evaluation procedures and require evaluation and award criteria to be described in the solicitation documents. The revised and new STDs have incorporated all requirements as stipulated in the PPA 2004 and its Regulations. The assessment revealed that 79% of the assessed sample indicated that tender documents describe the applicable evaluation criteria. This shows that most of the assessed tenders complied with the provisions in the PPA 2005.

The outcome of the interview with suppliers and contractors revealed that 70% of the interviewees were familiar with the evaluation process. On the other hand, the interviewed Trade Associations revealed that four out of five Associations understand tender evaluation process. Some of the Trade Associations perceive that the evaluation process is not confidential as there are leakages of information prior to the award of the contract. Furthermore, Associations commented that most evaluation team members are selected based on their positions rather than their competence, as a result some of evaluation reports are not earning credibility from the bidders.

It was also revealed that 8% of the contracts assessed contained non-quantifiable and subjective elements. Most of these contracts were consultancy services especially in the evaluation of expressions of interest and technical proposals of which their evaluations criteria are subjective.
4.9 Submission, Receipt and Opening of Tenders

Rules for submission and opening of tenders are clear and transparent. Section 61(4) of PPA 2004 and Regulations 89 and 56 of GN 97 and GN98 respectively provide clearly procedures dealing with submission, receipt and opening of tenders. From the assessment it was observed that; 74% of sampled tenders were opened publicly, 22% were not opened in public while 4% of the sample evidence was not available to justify if the tenders were publicly opened.

It was also revealed that all the tenders which used quotations were not opened in public. Section 66(3) of the PPA 2004 requires all tenders submitted before the deadline to be opened in public in the presence of bidders and other parties. From the findings most of the assessed PEs complied with this requirement.

4.10 Complaints System Structure and Sequence

The assessment has revealed that only two (2) complaints were submitted to the PEs and were resolved in time and no complaints were outstanding after 30 days of their submission. However, the interview with stakeholders (Contractors, Consultants, Suppliers and Service Provider) revealed that most of them are not aware of the complaints review mechanism and those who are aware do not complain for fear of being victimized by the PEs which in turn will adversely affect their business.

PPAA so far has handled 23 appeals since it is establishment. Decision was made on 14 appeals, 7 were re-directed by failing to follow procedure and 2 appeals are ongoing. All 20 interviewed stakeholders failed to comment on whether complaints are handled adequately. Trade Association indicated that the period provided for review of complaints is too long, it should be reduced and allow for nullification of the awarded tenders.

4.11 Procedures for Pre-qualification

The regulation 15 of GN.97 specifies when and how prequalification can be applied. There are mandatory prequalification criteria applied on a pass/fail basis. The assessment revealed that only 11% of sampled tenders were pre-qualified while 88%
were not and in 1% of the sample there were no data to substantiate if pre-
qualification was applied or not.

In LGAs, it was observed that they usually shortlist suppliers and contractors through pre-qualification to provide services to the Councils for the financial year and later advertised the same services in the notice board through quotations for those already short listed. There is no provision which covers this provision in the Act and its Regulations. Regulation 15 of GN97 requires pre-qualifications to be undertaken where large or complex contracts or turnkey contracts or in the Build, Own and Transfer (BOT) contracts are to be procured.

4.12 Budget Law and Financial Procedures Support Timely Procurement

The payments are carried out by MDAs upon internal approval of invoices or progress reports, that there were some contracts which were note approved budget allocations. About 10% of the contracts assessed were not in the approved budget, 9% no data to reveal if the contracts were in the approved budget or not while 1% of the contracts were procured under PPPs arrangement.

Execution and Payment: After the approval of the budget, funds are committed to cover the portion of the contract to be performed within the budget period. Funds are normally released from the Exchequer on a monthly basis, however for the priority sectors this can also be on a quarterly or half-yearly basis. Standards for processing invoices are provided by the Public Finance Act and Regulations, and invoices are processed along with the required Local Purchase Order (which can be generated from IFMS) and the relevant delivery certify in the.

According to Section 45 of the Public procurement Act 2004 and Regulations 47 and 25 of GN No. 97 and 98 respectively, requires Procuring Entities to prepare procurement plan in order to avoid emergency procurement wherever possible and to aggregate its requirements in order to obtain the value for money and reduce procurement costs.
**Payment Schedule**: The assessment has revealed also found that Local purchase order (LPOs) developed by LGAs don’t have clauses specifying payment schedule which contributed to the increase in the percentage of contracts without payment schedule. From the above findings, it is observed that STDs are modified only 4% of the control that out of the assessed tender documents, 40% does not have schedule of payment clauses. It was verified to delete payment schedule provisions in order to suit the requirement of some PEs due to uncertainty of cash flow.

This does noicure as only 15 contracts out of total contracts (388) assessed has revealed that. The interviews with the stakeholders have commented that in case of any delays they are not claiming interest as they are afraid of being victimized by the PEs. Sections 63 and 70(3) of the Act and Reg. 83(3) of GN No. 97 requires all the PEs to use the appropriate STDs issued by the Authority with minimum changes acceptable to the Authority to address project specific issues. Although d is prepared by the Central Tender Board (CTB).

4.13 **Procurement Actions not initiated without Budget Appropriations**

According to the Public Finance Act, availability of funds is required for initiation of procurement. Likewise, the Regulations 62 of GN 97 requires that funds are “voted or committed” before procurement can commence. were approved budget80%

Budget10%uring the financial year 2005/2006, PPRA had not yet sued the revised STDs but the PEs were suppose. The assessment has revealed that; 80% of the approved budget, 10% was not, 9% no data were available to reveal while 1% of contracts were Public.

4.14 **Systematic Completion Reports Prepared for Certification of Budget**

Execution and Reconciling with the Budget Programmed. There is no system in place to provide regular and timely information. There for According to the assessment about 79% of the contract did not have the completion report; only 19% have the report submitted while 2% were on going contracts.

This implies that majority of assessed PEs do not request completion. According completion for procurement of goods, inspection and acceptance committees were
not appointed as per Regulation 127 of the GN. No 97 and for works, the appointed supervisor were not given terms of references which include the

4.15 Percentage Submission of Completion Report
The assessment has revealed that the cost for the preparation of a solicitation document by the PEs ranges from Tshs.3, 000 (1 lowest contracts covering major budget expenditures. reports. This may be due to the lack of knowledge of contract management. It was also observed that preparation of final completion reports However for goods, delivery notes are considered as completion report if goods have been delivered as per terms and conditions.

4.16 Strategy to Provide Training and Assistance to Develop the Capacity
PPRA is offering training on PPA 2004 and its regulations in employing a Consultant to disseminate PPA 2004 MDAs & LGAs. PEs and general Public are offered advisory service interpretation of PPA 2004 and its regulations. There is no impact assessment undertaken so far for the training provided by PRRA. A Total of 2,058 government officers were trained formally in 2006/2007 starting from February 2007. The 25% of the stakeholders (contractors and consultants) interviewed revealed that their employees CRB, NCC and AQRB. For goods suppliers and non-consultant services providers no training related to procurement have been offered to recommend that training program issued by PPRA should include Accounting Officers.

4.17 Level of Efficiency of Procurement Act in Meeting its Objective
The second objective of this study was to examine whether the Act itself is relevant in meeting its objective and scope. As pointed early in previous section is true that having conduction procurement for long time, I have observed that PPA 2005 is relevance in meeting its objective because of the following major reasons; fairness in all procurement process. Both suppliers have been treated fairly, competitive, transparent, non-discriminatory and value for money.

It is true that the act is relevant in meeting his objective only if all procurement activities will conducted according to the requirement of the Act. The Act itself
advocate for transparency, accountability, fairness competition leading to achievement of money value in all governmental procurement. With practical experience of procurement I have seen that whenever the above implemented in all procurement, actual value for money is achieved and corruption, waste, embarrassment of government resources is eliminated.

This can be proved with the way procurement is conducted itself because, according to Act Request should be collected from user department. User department in collaboration of supplies department agrees on the useful ness of the request, availability of fund budgeted etc. The procurement department prepare tender document, tender board confirm suitability of tender document etc.

After the approval of tender document several supplies are invited whether international or local depending on the value of the tender or expertise associated with that tender or any special condition prevails. Bidders collected tender and compete against each other for the sake of winning that tender. Note that all are competing to win the tender and making profit, tenders are selected on the basis of the lowest evaluated bidder i.e. the lowest price associated with quality and other legal capacity.

Table 4.8 Level of efficiency of PPA 2004 in meeting its objectives

<table>
<thead>
<tr>
<th>Particulars</th>
<th>Percentages (%)</th>
<th>Ranks</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fairness in all procurement process</td>
<td>70</td>
<td>1st</td>
</tr>
<tr>
<td>Competitive</td>
<td>53</td>
<td>5th</td>
</tr>
<tr>
<td>Transparency</td>
<td>61</td>
<td>4th</td>
</tr>
<tr>
<td>Un-discriminatory</td>
<td>40</td>
<td>6th</td>
</tr>
<tr>
<td>Accountability</td>
<td>68</td>
<td>2nd</td>
</tr>
<tr>
<td>Value for money</td>
<td>66</td>
<td>3rd</td>
</tr>
</tbody>
</table>

Source: Fieldwork responses, 2013

Either apart from my observation questionnaire designed and sent to several stakeholders commented as follows. Transparency, fairness, Accountability, value for money is achieved in public procurement process. The research received responses from sixth two (62) respondents as follows. The transparency scored 70%, fairness 70%. Moreover, findings indicate that accountability scored 68%, Value for money
66%, competitive scored 53% and non-discriminatory scored 40%. According to the findings fairness of the acts in procurement process has scored higher points, and then followed by accountability. It was revealed that non-discriminatory of the acts was the weakest areas that make it to score least point (40%)

**Fairness in all procurement processes:** Both suppliers have been treated fairly and agree with the move.

**Competitive:** The process of all procurement proceedings should be treated in competitive manner. Through this competitive actual and reasonable cost is incurred for all purchases

**Transparent:** The whole exercises of procurement were treated openly. As the processes are transparent both stake holders meet consensus of how allocated funds are utilized

**Nondiscriminatory:** suppliers were treated in non-discriminatory, equally and in effective manner.

**Value for money:** Whenever all of the above process were practiced, the main goal of achieving value for money were arrived, with the above practice Tax payer’s money only spent accordingly and the manner and useful.

Tenders are opened in the meeting of tender board formed from different stakeholders with different expertise and capacity. After opening of the tenders evaluation team is formed from different person of different capacity and expertise, they evaluated tender and come up with evaluation report which they think is reasonable to the that procurement. Evaluation report should be presented to the tender board whereby they go through the evaluation report and deliberate accept the report or reject it. By going through all these tendering process the following have been achieved.
4.18 Drawback of PPA Procedures and Regulations

The drawback of PPA 2004 is uses of several forms of different Kind, these forms and several tendering documents used are too paper work with allot of information sometimes I found them un usefulness and paper Consuming leading to cost of stationary, Toners, Manpower, Storage facility etc. In Practice I have seen several Tender document format, Procedural forms, lot of report prepared and several forms need filled, PPA was too paperwork with minor contribution to the efficiency of Organization success.

i. Lack of capacity of procurement practitioners was another problem of the Act leading to under performance. Early I thought that perhaps one of the causes of non-adherence to the Act was Lack of capacity and general knowledge of procurement staff. After going through the report of The National Audit Office (NAO) it was pointed out that one of the weakness which have been revealed during the extensive study and audit of all Government institutions was lack of procurement knowledge and expertise, The Auditor had suggested for capacity building in the procurement cadre, either it was observed that during the audit conducted by NAO among the area of weakness was lack of knowledge capacity of suppliers staff and others dealing with procurement and supplies issues.

The annual Government audit report recommended the following which evidenced that poor procurement knowledge contributed to non-adherence to the Act. The Procurement and professional Body (Procurement Supplies and Technician Board) should speed up professionalization of procurement cadre, enhancing coordination with training institution to align their curricular to meet the requirement of the market, and en hence training and compliance monitoring.

ii. Basing on the above recommendation and advice of national audit NAO after conducting extensive audit country wide was an evidence that major causes to non-compliance of the Act was lack of knowledge, skill competence of Procurement and supplies cadres.
CHAPTER FIVE
CONCLUSION AND RECOMMENDATION

5.1 Introduction
This chapter concludes and recommend what researcher has observed on course of this study. It also summarizes all facts examined, analyzed, focused leading to success and making this study useful.

5.2 Summary
The study was organized into five chapters. Chapter one introduced the study where the subject background and objectives clearly stated. Chapter two described the various literatures reviewed pertaining to the records keeping. It also presented the knowledge gap and conceptual framework that guided the study. Chapter four narrated the findings from the field, analysis as well as discussion of the data from the ground. Chapter five as last part, summarized, and concluded the study based on what found in preceded part. It also provided recommendations and suggested areas for further research.

5.3 Conclusion and recommendation
Effective documentation and records keeping policies, procedures and processes are requirements for compliance with the PPA and Regulations, the Public Procurement Regulations (2005) and other related legislative instruments and standards such as the Public Records Act. Adherence to the above requirements ensures probity and accountability as well as providing evidence of good corporate governance and efficiency in the procurement and delivery of goods, works and services for the improvement of the living standards of the people of Tanzania.

The researcher concludes that, the major issue hindering effectiveness and efficiency of procurement record keeping in public institutions, was lack of knowledge to some of supplies staff as pointed out by most of respondents and revealed in stake holders report ,therefore PPRA should arrange training and capacity building to all those dealing with procurement, enabling procurement practitioners and capacity building to all dealing with procurement noticed very crucial issue to be addressed soon.
Lastly the study analysis, found that in mostly at IMC procurement record keeping activities were conducted according to PPA of 2004 and its Regulations of 2005.

Usage of different procedural forms also should be minimized. Taking into Consideration that some of them are not important since, they use be repetitive of what have been recorded in other stage. These Procedural forms can be reduced or combined without diluting the meaning and their importance. Also aim in the opinion that in all organizations PPA knowledge should be given to all individual for the sake of imparting and enabling them to know the whole procedural, policy and practice. Having knowledge of the Act will enable practitioners making proper arrangement, that is to say PPA knowledge should be given to all staff regardless of their area of specialization.

5.4 Areas for further study

This study assessed the effectiveness and efficiency of procurement record keeping in public sector at Ilala Municipal Council only. The results cannot be generalised that all public entities practices and faced with the same challenges as those of Ilala Municipal Councils regarding public procurement record keeping. Therefore, the researcher suggest other studies to be conducted in other public institutions to discover other issues related to record keeping leading to or challenging efficient and effectiveness in public procurement sector.
REFERENCE


Nxumalo, P.B., 2010. An investigation into whether employee involvement can be used as a tool and a path towards raising levels of engagement within actively disengaged employees at Ngwane Mills. A Research report Presented to The Graduate School of Business Leadership University of South Africa. Available at: http://uir.unisa.ac.za/.../2010%20MBA%20Research%20Report%20PB%20Nx (Accessed on 28 March 2013).


QUESTIONNAIRE TO RESPONDENTS

Introduction

Dear Respondent

My name is Amani Mlacha. I am doing research for writing a dissertation for submission to the Mzumbe University Campus College in partial fulfillment for award of Masters Science degree in Procurement and Supply Chain Management (Msc PSCM). The title of my research is Assessment of Efficiency and Effectiveness of Procurement Records Keeping in Public Sector. Therefore, I kindly request you to participate in my research by filling/ticking appropriately the questionnaire as requested.

Please note that this is an academic research and whatever opinions/views expressed here will strictly be used for this study. Besides, your responses shall be treated with the highest degree of confidentiality and anonymity.

Thanking you in advance.

Please tick the most appropriate choice for each question asked below.
PART A: RESPONDENT PROFILE

1. What is your highest level of education?
   Certificates [ ]
   Diplomas [ ]
   Undergraduate Degree [ ]
   Postgraduate Diploma/Degree [ ]

2. How long have you been working with the company?
   Below 2yrs [ ]
   2 – 5 Years [ ]
   Above 5 years [ ]

3. Which department/Section do you work in?
   Audition [ ]
   Finance [ ]
   Cashier [ ]
   Human resource [ ]
   Procurement [ ]
   Administration [ ]

PART B: SPECIFIC QUESTIONS

1. Procurement requisition, authorization and invitation records prepared and stored.
   Very good [ ]
   Good [ ]
   Satisfactory [ ]
   Un-satisfactory [ ]
   Very un-satisfactory [ ]
2. Tender and opening documentations kept

   Very good [ ]
   Good [ ]
   Satisfactory [ ]
   Un-satisfactory [ ]
   Very un-satisfactory [ ]

3. Approval of evaluation report and negotiations on records proceedings

   Very good [ ]
   Good [ ]
   Satisfactory [ ]
   Un-satisfactory [ ]
   Very un-satisfactory [ ]

4. Letter of notification of award and signed contract seen and kept

   Very good [ ]
   Good [ ]
   Satisfactory [ ]
   Un-satisfactory [ ]
   Very un-satisfactory [ ]

5. Contract management correspondence records preserved

   Very good [ ]
   Good [ ]
   Satisfactory [ ]
   Un-satisfactory [ ]
   Very un-satisfactory [ ]

6. Supplier performance and evaluation reports secured

   Very good [ ]
   Good [ ]
   Satisfactory [ ]
   Un-satisfactory [ ]
   Very un-satisfactory [ ]
7. Can you explain the significance of effectiveness in procurement
documentations at IMC?

What are the benefits of procurement record keeping at IMC?

8. Are there any challenges facing procurement record keeping at IMC? If yes, describe them

9. Can you please explain the key problems facing procurement record keeping at IMC?

What measures taken to improve the procurement record keeping at IMC? Explain them

Researcher contacts:
For any question or comments call or mail through. Mobile: 0714391124
E-mail: a_mlacha@yahoo.com Thank you for participation
Interview guide for assessment of efficiency and effectiveness of procurement record keeping in public sector

How is the competence and commitments of procurement staff at IMC?

Can you briefly describe how data stored at IMC?

How do procurement records handled at IMC?