



**ACCOUNTABILITY AND TRANSPARENCY PROCUREMENT
PRINCIPLES IN GOOD GOVERNANCE AND HUMAN RIGHTS
PERSPECTIVES IN MAINLAND TANZANIA**

Prof. (Dr.) Mohammed Saheb Hussain

Professor of Law, School of Law, St. Augustine University of Tanzania, Mwanza, Tanzania-
East Africa

Moh'd Masoud Khartoum

LL.B. (Zanzibar University, Zanzibar (2002/2006)), LL.M. (University of Dar Es salaam School
of Law (Formerly Faculty of Law (2007/2009)))

Abstract:

Accountability and transparency procurement principles have played a significant role in establishing good governance in any procurement regime. These principles also safeguard the protection of human rights under human rights principles. These principles if well utilised and implemented, also encourage compliance with human rights norms. In the Tanzanian procurement regime, accountability and transparency procurement principles are also covered under procurement statutory rules. The covered principles are also articulated under regional and international procurement rules to which Tanzania is a party to them. Accountability as a principle is a form of liability that introduces to whom and for what and what is accountable in procurement undertakings. The transparency principle, on the other hand, its essence is to show openness during in entire procurement process. The liability created by the accountability principle and openness in the entire procurement process by authorities, in general, promote good governance and enhance compliance with human rights norms in procurement regimes. Compliance with accountability and transparency procurement principles also improves public confidence in government performance. Absolute compliance with these procurement principles in the procurement regimes ensures taxpayers' resources utilization trust. In particular, accountability and transparency procurement principles have a close link with good governance and human rights. The two procurement principles are inseparable. The author of this article

believes that there is a close link between accountability and transparency procurement principles with good governance and human rights. As earlier noted, it is strongly believed that good governance and human rights play a significant role in enhancing implementation and compliance to procurement principles in public procurement. Further discusses in this paper that despite Tanzania to belief in various human rights principles as articulated by human rights norms, and also belief in human good governance as enshrined under the national Constitution, the current procurement system lacks a constitutional base, and procurement principles under discussion are only recognized under enabling Acts of the Parliament. This article makes emphasis that, there is a need for the current procurement system to be constitutionalized so that public entities conduct procurement based on the procurement principles named above in order to ensure that human rights and good governance goals are full achieved by public entities, without which value for money will never be accomplished in Mainland Tanzania.

Keywords: *Accountability, transparency, procurement, good governance, and human rights.*

Introduction

This article examines public procurement principles in good governance and human rights perspectives in Tanzania's Mainland. The procurement principles that are covered in this article are only two. The principles covered are accountability and transparency procurement principles. Accountability refers to the commitment to the ideals of democracy, rule of law, and cultural accountability.¹ This term can be broken into four separate segments. These include individual accountability, managerial accountability, fiscal accountability, and program accountability. The term transparency, on the other hand, refers to openness. The term can also be put into various segments, which are integrity, rectitudeness; decorum, and leadership by example. The term is also linked to the idea of stewardship. These procurement principles, among others, are articulated under current procurement legislation applicable in Tanzania Mainland.² Implementing and complying with procurement principles is a good consideration for good governance and human rights norms. At the international level, for instance, the UN Framework and Guiding Principles on Business and Human Rights (UNGPs) provide for a globally applicable set of guidelines for governments. It also covers businesses and other procurement

¹ Adagbabiri, M. M., "Accountability and Transparency: An Ideal Configuration for Good Governance", *Developing Country Studies*, Vol. 5, No. 21, 2015, p. 1.

² See section 4A (2) of the 2011 Public Procurement Act, amended by the 2016 Public Procurement (Amendment) Act. See also Regulation 10(1) of the 2013 Public Procurement Regulations as amended by the 2016 Public Procurement (Amendment) Regulations.

actors towards ensuring respect for human rights in the context of business making.³ Under Pillar I of the UNGPs, states have a duty obligation to take all necessary measures and steps to prevent business-related human rights abuses. This includes ensuring an adequate regulatory framework for business activities. Also ensures human rights are given full effect to in all areas of law and policy making, domestically and internationally. These essentially provide guidance and information to businesses on how to respect human rights.⁴ In general, the procurement principles in question are coupled with good governance and human rights. This article is divided into four stages. Stage one is an introduction picturing generally the matter under examination. Stage two briefly the article considers an overview of accountability and transparency procurement principles with respect to good governance and human rights in public procurement. Stage three specifically traces public procurement and good governance, including some theories supporting accountability and transparency procurement principles in public procurement. Stage four is devoted to the ostensibly on the legal framework and close connection of procurement principles in view of good governance and human rights in Tanzania Mainland. Stage six is about a conclusion.

Conceptualizing Good Governance and Human Rights in Public Procurement

Good governance and human rights are important concepts. Before examining public procurement principles in good governance and human rights perspectives, it is important to briefly state on what good governance and human rights are all about. The article later indicates how the two principles are linked with goods governance and human rights. As a matter of fact, there is no single and exhaustive definition of what “good governance” is. There is also no delimitation of its scope that commands universal acceptance.⁵ Usually, depending on the context and the overriding objective sought, good governance has been said at various times to encompass a number of issues. This includes full respect of human rights, the rule of law, effective participation, multi-actor partnerships, political pluralism, transparent and accountable

³ Turtle, K., *et al*, “Public Procurement and Human Rights: Integrating Human Rights into Public Procurement Processes”, Side Event at 2013 UN Forum on Business and Human Rights, December, 2013, p. 1. See also Shakya, R. K., “Good Governance in Public Procurement: An Evaluation of the Role of an E-Procurement System”, A Dissertation Submitted in Partial Fulfillment of the Requirements for the Degree of Doctorate of Public Administration, Capella University, June 2015, p. 10. See also Phillips, W., Caldwell, N., and Callender, G., *Public Procurement: A Pillar of Good Governance?* In: Harland, C., *et al*, *Public Procurement International Cases and Documentary*, Routledge Publishers, 2007, pp. 138-148. See also Srivastava, M., “Good Governance- Concept, Meaning and Features: A Detailed Study”, Independent, 2010, p. 23.

⁴ *Ibid*, Turtle, K., *et al*, “Public Procurement and Human Rights: Integrating Human Rights into Public Procurement Processes”, Side Event at 2013 UN Forum on Business and Human Rights, December, 2013, p. 1.

⁵ Linarelli, J. “Promoting Good Governance, Development and Accountability”, *Public Contract Law Journal*, Vol. 41, No. 3, 2012, pp. 765-768. See <https://www.ohchr.org/EN/Issues/Developmet/GoodGovernance/Pages/GoodGovernanceIndex.aspx> (as accessed on 7/6/2019).

processes, institutions,⁶ etc. The concept of ‘governance’ has become a frequent concept used in a different fields. It is however not a new concept. In fact, the term “governance” is linked with “corporate” as used in business making. This has gained prominence only during the last two decades.⁷ This terminology clearly had its origin in the Greek word “*kyberman*” which means to steer, guide or govern. This passed on from Greek to Latin word as “*gubernare*” and the old French is “governer”. This word has been defined in different ways by different organizations or committees, according to their own ideological concerns.⁸ The concept of good governance has been clarified by the work of the former Commission on Human Rights. The Commission identified the key attributes of good governance.⁹ These attributes include transparency, responsibility, accountability, participation, and responsiveness.

It is also contended that there is a significant degree of consensus that good governance relates to political and institutional processes. It is also related to outcomes that are deemed necessary to achieve the goals for development.¹⁰ From such notion, it has been said that good governance is the process whereby public institutions conduct public affairs, manage public resources, and guarantee the realization of human rights in a manner essentially free from abuse and corruption, and with due regard to rule of law.¹¹ The concept of good governance is also linked with a number of key attributes. Such attributes include transparency, responsibility, accountability, participation, and immediate responsiveness to the need of the mass.¹² Regarding the way good governance relates to human rights, it is urged that the two are mutually reinforcing. It is also said that, while human rights principles provide a set of values to guide the work of governments and other political and social actors, on one hand, without good governance, human rights can

⁶ Sharma, A. K., “Governance: The Concept and its Dimensions”, *Indian Journal of Public Administration*, 2018, pp. 2-5. See also Stemele, B. M., “Assessing Good Governance in Procurement at Lejweleputswa District Municipality”, Thesis Submitted in Partial Fulfillment of the Requirements for the Degree of Master of Public Administration at Stellenbosch University, March 2009, pp. 9-15. See also Shah, A., “Public Sector Governance and Accountability Series: Local Public Financial Management”, The World Bank, 2013, pp. 71-73.

⁷ Abu-Tapanjeh, A. M., *Corporate Governance from the Islamic Perspective: A comparative Analysis with OECD Principles*, Critical Perspectives on Accounting 20, 2009, p. 556–567. See also Zingales, L., *Corporate Governance* forthcoming in *The New Palgrave Dictionary of Economics and the Law*, University of Chicago, NBER & CEPR, 2005, p. 4. This is also available online at <http://faculty.chicagobooth.edu/luigi.zingales/papers/research/gov.pdf> (as accessed on 13th day of September, 2017).

⁸ Soyaltin, D., *Europeanisation, Good Governance and Corruption in the Public Sector: The Case of Turkey*, Routledge, 2017, pp. 34-51. See also Fukuyama, F., “What is Governance?”, Centre for Global Development, Working Paper 314, January 2013, p. 3. See also Swai, S. P., “Examining the Role of Good Governance in Public Procurement at Ministry of Health and Social Welfare”, A Dissertation Submitted in Partial Fulfillment of the Requirements for the degree of Master of Science in Procurement & Supply Chain Management of Mzumbe University, 2013, pp. 5-10. Jufri J., and Indah, S., *Implementation of Good Governance Principles in Public Procurement for Empowerment of Micro Small Enterprises: Empirical Study in Bitung City North Sulawesi Province, Indonesia*, *IMPACT: International Journal of Research in Applied*, Vol. 2, Issue 5, May 2014, pp. 261-268.

⁹ Resolution 2000/64.

¹⁰ Aigheyisi, O. S., “Public Procurement, Governance and Economic Growth: Some Policy Recommendations for Africa’s Growth and Development”, *International Journal of Development and Management Review (INJODEMAR)* Vol.10 June, 2015, p.10.

¹¹ Ibid.

¹² See Commission on Human Rights in its Resolution 2000/64.

not be respected and protected in a sustainable manner.¹³ In relation to public procurement, it is argued that the procurement system of any country becomes strong effective, and efficient when good governance and human rights are taken into account by procuring entities of a nation.

Theories Enhancing Good Governance in Public Procurement

There are a number of theories supporting procurement principles in question. The economic downturn which has taken place and the responsibilities and performance of many public officials with respect to the management of the public administration, have renewed demands for democratization and accountability in public procurement today. In this context, transparency principles become a necessary tool for the public to monitor and evaluate the performance of their representatives and public servants participating in public procurement engagements. Furthermore, transparency principles become an important component of good governance and institutional quality as well. These in turn, are proven drivers of economic growth and public welfare.¹⁴ It is believed further that, in achieving public procurement integrity in any country like Tanzania, accountability and transparency procurement principles should always be linked good governance. Human rights norms must also be linked with procurement principles covered in this article. The mentioned procurement principles are said as two sides of the same coin in the procurement system.

The management of public bodies is a complex activity that entails the balancing of different and sometimes, somewhat contradictory, objectives.¹⁵ The relationship between public procurement and good governance is subject to increasing attention.¹⁶ Effective procurement always provides governments with a means of bringing about social, environmental, and economic reform, and

¹³ It is urged that, implementation of human rights always relies on a conducive and enabling environment, which includes appropriate legal frameworks and institutions as well as political, managerial and administrative processes responsible responding to the rights and demands of the population or mass concerned.

¹⁴ Knack, S., and Keefer, P., *Institutions and Economic Performance: Cross-Country Tests Using Alternative Institutional Measures*, Blackwell Publishers Ltd, 1995, p. 23. See also Acemoglu, D., Johnson, S., and Robinson, J. A., Reversal of Fortune: Geography and Institutions in the Making of the Modern World Income Distribution, *Quarterly Journal of Economics*, 117, November 2002, pp. 1231-1294. Also see Albalade, D., "The Institutional, Economic and Social Determinants of Local Government Transparency", *Research Institute of Applied Economics*, Working Paper, 2012, p. 4.

¹⁵ El-Gayed, Y., *The Influencing Factors of Public Procurement Policy Development: The Case of Libya*, Ph. D Thesis, Salford Business School, the University of Salford, United Kingdom, 2013, p. 17.

¹⁶ Knight, A. W., Billinton, N., Cahill, P. A., Scott, A., Harvey, J. S., Roberts, K. J., Tweats, D. J., Keenan, P. O., Walmsley, R. M., An Analysis of Results from 305 Compounds tested with the yeast RAD54-GFP Genotoxicity Assay (GreenScreen GC)-including Relative Predictivity of Regulatory Tests and Rodent Carcinogenesis and Performance with Autofluorescent and Coloured Compounds, *Mutagenesis*, 2007, 22(6), pp. 409-16. This is also available online at <https://www.yeastgenome.org/reference/S000124345> (as accessed on 13th day of September, 2017).

malpractice within public procurement demonstrates a failure of governance.¹⁷ Various eminent authors such as Malta, Schapper, Calvo-Gonzalez, and Berroa¹⁸ are of the view that the public procurement environment is quite different from that of even just a few decades ago in the current world. Modern governments are now complex service organizations and major economic players. Procurement has shifted to being more focused on complex infrastructure and services. This also often involves complete service solutions, high risk, and high value, with just-in-time supply lines. This indeed requires high-level skills required for the preparation of specifications. It also requires market research, financing, and contract management.¹⁹ There are a number of procurement theories, which are normally used also to measure performance and compliance with the existing procurement principles in any procurement system in the world. These theories, in one way or another, help very much with the stability of particular procurement systems in the country. It is arguably stated that there are a number of theories available in procurement. However, considering the relevancy of this article, only a few will be examined that are seen to be more relevant to the topic in question. Some of the theories that are examined in this article, include principal-agent theory, and legitimacy theory. These two theories seem to be more relevant to the topic under examination. Each and every theory above stated is separately examined as below indicated.

Principal–Agent Theory

Principal-agent is the first theory covered in this article. The principal-agent problem has done much in recent years to illuminate diverse legal subjects in public procurements. The theory covers the management-shareholder relationship in public corporations. It also involves real-estate markets, insurance, employment, and other real-life situations.²⁰ Basically, in a principal-agent relationship, one party who is called the *agent* on one hand is required to perform some procurement activities or services. This being, for instance, supplying of goods on the behalf of the other party called the *principal*, on the other. This involves the delegation of some discretion and decision-making authority. This theory indicates the extent in which international or regional agreements on public procurement have the potential to strengthen the accountability of national procurement officials. The procurement officials have to ensure that public procurement integrity is daily maintained. Some eminent procurement authors argue that maintaining integrity in

¹⁷ *Ibid*, p. 17.

¹⁸ This is also available online at <https://www.semanticscholar.org/paper/Procurement-Governance-Framework-Success-to-E-Gove-Shakya/21290c8cd58554a7f4bdf51034f2d0482f4eae7> (as accessed on 13th day of September, 2017).

¹⁹ Shakya, R. K., Procurement Governance Framework: Success to E- Government Procurement (E-GP) System Implementation, International Public Procurement Conference, At Seattle, Washington, USA, Volume: 2, 2009, p. 563.

²⁰ Harris M., and Raviv A., Some Results on Incentive Contracts with Applications to Education and Employment, Health Insurance, and Law Enforcement, *Am Econ Rev*, 1978, 68(1), pp. 20-30. See also Meckling, W. H., and Jensen, M. C., Theory of the Firm: Managerial Behavior, Agency Costs and Ownership Structure, *Journal of Financial Economics*, Volume 3, Issue 4, October 1976, pp. 305-360. Also see Ross, S. A., The Economic Theory of Agency: The Principal's Problem, *The American Economic Review*, 1973, pp. 134-139.

public procurement is one of the most important pillars of modern national procurement systems in the world.²¹ In general, this theory makes emphasis procurement practitioners engaged in various procurements to observe accountability and be accountable for whatever they are engaged in within public procurement sectors. This theory, therefore, enhances and guarantees the accountability procurement principle covered in this research article.

Legitimacy Theory

The legitimacy theory is one of the important theories in public procurement sectors as well. The theory also emphasizes the need of having a procurement system adhering to the principles of accountability and transparency. The legitimacy theory posits that the organization is responsible to disclose its practices to the stakeholders, especially to the public, and justifying its existence within the boundaries of society.²² It is, therefore, important to bear in mind that, the relationship and interaction between an organisation and society is the main focus of the legitimacy theory. It is, however, important that apart from venturing into the details of the theory under examination, an understanding of the concept of what is “legitimacy” is so significant in this situation, particularly in the field of procurement law. Conceptualizing the concept of legitimacy, Suchman,²³ defines it as “a generalized perception or assumption that the actions of an entity are desirable, proper, or appropriate within some social construction system of norms, values, beliefs, and definitions”.²⁴ The legitimacy theory argues that officers make a disclosure practice as a way to build a good impression among the stakeholders of the role and the officers.²⁵ This theory makes emphasis the need for procurement practitioners to disclose and everything pertaining to procurement proceedings. With this, the theory guarantees and enhances transparency procurement principle in public procurement.

²¹ Arrowsmith, S., Linarelli, J., and Wallace, D., Regulation Public Procurement: National and International Perspectives, Kluwer Law International, 2000, p. 856. See also Kelman, S., Procurement and Public Management: The Fear of Discretion and the Quality of Government Performance, *Yale Journal on Regulation*, Vol. 8, 1990, p. 515. Also see Steven L. Schooner, S. L., “Fear of Oversight: The Fundamental Failure of Business-like Government,” *Public Procurement Law Review*, 103, 2002, p. 8. This is also available online at

http://scholarship.law.gwu.edu/cgi/viewcontent.cgi?article=1101&context=faculty_publications&sei-redir=1&referer=http%3A%2F%2Fwww.google.com%2Fsearch%3Fq%3DSchooner%252C%2B2002%2529.%26btnG%3DSearch%26hl%3Den%26gbv%3D2#search=%22Schooner%2C%202002%29.%22 (as accessed on 13th day of September, 2017). See also Soudry, O., “A Principal-Agent Analysis of Accountability in Public Procurement”. This information is available online through <https://www.pdf.semanticscholar.org> (as accessed on 15th June, 2020). See also Chrisidu-Budnik, A., and Przednska, A., “The Agency Theory Approach to the Public Procurement System”, *Wroclaw Review of Law, Administration and Economics*, Vol. 7, No. 1, 2017, pp. 154-164.

²² Wilmshurst, T. D., Geoffrey R. Frost, G. R., Corporate Environmental Reporting: A Test of Legitimacy Theory, *Accounting, Auditing & Accountability Journal*, Vol. 13, No. 1, 2000, p. 12. This is also available online at <http://www.emeraldinsight.com/doi/abs/10.1108/09513570010316126> (as accessed on 13th day of September, 2017).

²³ This information is available online through <https://www.scribd.com/document/262111486/Suchman-1995-Legitimacy-Theory> (as accessed on 13th day of September, 2017).

²⁴ Ibid.

²⁵ Magness, V., Strategic Posture, Financial Performance and Environmental Disclosure: An Empirical Test of Legitimacy Theory, 2006, p.25. See also Hui, W. S., Othman, R., Omar, N. H., Rahman, R. A., and Haron, N. H., Procurement Issues in Malaysia, *International Journal of Public Sector Management*, Vol. 24, No. 6, 2011, pp. 567-93.

Public Procurement Principles in Good Governance and Human Rights Perspectives in Mainland Tanzania

Tanzania, like other nations in the world, believes in good governance and the protection of human rights. It is on this basis that Tanzania is a party to a number of human rights organizations that deal with human rights issues. Tanzania is also a party to a number of human rights treaties and Conventions that deals with human rights.²⁶ Tanzania has established a special organ that specifically deals with issues relating to the protection of human rights.²⁷ On a similar note, in its national Constitution, the URT Constitution of 1977, as amended, has a clause on governance issues.²⁸ It is our argument that despite Tanzania believing in human rights principles as enshrined under various human rights documents, and Tanzania being part of them, there have been a few efforts of enforcing issues of accountability and transparency procurement principles as these international rules stipulate. Indeed, as earlier argued, Tanzania believes in good governance issues and there is the incorporation of good governance in the URT Constitution of 1977, the main challenge which has been observed is that there is no single or clear provision that focuses on accountability and transparency procurement under the URT Constitution of 1977. It is our further argument that the current procurement system in Tanzania is only described under the enabling Acts of Parliament only. It is, therefore, our argument that at this point, the current procurement system has no constitutional base in Mainland Tanzania. The absence of a constitutional provision on procurement issues makes accountability and transparency procurement principles not to be implemented and complied with in an effective way, especially by procuring entities that are obliged statutorily to do so in Mainland Tanzania.

It is indeed stated that the objective of any procurement policy is to promote transparency and accountability in the governance agenda of any country. It is done to ensure that the requisite standards are transparently maintained in the conduct of government business. It is argued that sound procurement practices constitute part of the essential element of good governance. This is taken as just as poor practices which lead to waste and delays of procurement activities in public entities. Oftentimes, this has been a major cause of corruption and by implication, bad governance in the public sectors. It is on the basis of this that most governments in Africa have come to realise that a well-organized procurement system contributes to good governance and the protection of human rights principles. This also increases confidence and assures judicious

²⁶ Tanzania has ratified the Universal Declaration of Human Rights of 1948.

²⁷ CHRAGG.

²⁸ Article

government spending.²⁹ This article covers procurement principles namely; accountability and transparency in good governance and human rights perspectives in Mainland Tanzania.

It is undisputable fact that public procurement is one of the major areas where the government implements its annual budget. It is contended that approximately 70% of the annual government budget is spent on public procurement. This is where a good number of Bidders participate in various tendering processes. This basically depends on the annual procurement plans (APP) set by each and every procuring entity concerned from user departments. Bidders' participation, both nationals, and internationals, on some occasions, attracts challenges in the procurement system, particularly in spending the annual government budgets. Such challenges include corruption, conflict of interests, and other malpractices. It is on such a note that, the way accountability and transparency principles are implemented and complied with in procuring entities is a good way of measuring good governance and human rights in public procurement sectors in Mainland Tanzania Mainland. It is our argument that observance of good governance and human rights in public procurement sectors is important since it is in public procurement sectors where there is a high percentage of building the national economy of the country and at the same time corruption becomes inevitable. From a human rights perspective, the concept of good governance can be linked to principles and rights set out in the main international human rights instruments.³⁰

It is our argument further that, where their procurement sectors highly contribute to the national economy of the country, definitely, their nation will be in peace and tranquility. In this, every citizen will have confidence and effectively participate in building their nations. It is further argued that ultimately there is a need for "radical transparency" in the public procurement area. This is because some stakeholders are of the view that, there is a need to putting meaningful progress on procurement and human rights norms. This may perhaps manifest as an obligation for companies working with the government to disclose all of the subcontractors and suppliers in their supply chain. This should not underestimate the efforts that initiatives and radical

²⁹ Davidson A., "Public Procurement Policy and Good Governance in Nigeria", The Guardian, 22 September 2019, pp. 12.

³⁰ Article 21 of the Universal Declaration of Human Rights recognizes the importance of a participatory government and article 28 states that everyone is entitled to a social and international order in which the rights and freedoms set forth in the Declaration can be fully realized. The two International Covenants on Human Rights contain language that is more specific about the duties and role of governments in securing the respect for and realization of all human rights. Article 2 of the International Covenant on Civil and Political Rights requires states parties to respect and to ensure the rights recognized in the Covenant and to take the necessary steps to give effect to those rights. See also UNHCHR, "Good Governance Practices for the Protection of Human Rights", The United Nations, New-York and Geneva, 2007, p. 5. Ishan K. S., "Good Governance and Human Rights: International and National Perspectives", International Journal of Advancements in Research & Technology, Volume 2, Issue 7, July-2013, p. 13.

transparency might be vital steps in shedding light on dark, hidden, and uncomfortable realities in various public procurement sectors.³¹

The 2011 Public Procurement Act, amended by the 2016 Public Procurement (Amendment) Act also emphasizes procuring entities to make consideration of good governance norms, while conducting and completing tendering processes and other required procedures availed in-laws. The current procurement laws indicate that good governance principles should be highly taken into account, without which value for money (VfM) can never be fulfilled. This includes respect for rule of law, observing human rights, and trustworthiness. It also includes accountability, transparency, fair competition, and proper use of public resources. The procurement laws in place further insist that procuring entities and Bidders participating in tendering processes must take their responsibilities effectively. They all must ensure that there is openness and transparency and make competitive and fair decisions in all procurement functions that are undertaken for the betterment of the nations. To achieve this, all procuring entities are obliged to advertise their procurement information in Tanzania Procurement Journal (TPJ), which is published by PPRA, without fail.³² In practice, the stated TPJ and PPRA website are always used by all Bidders and other procurement stakeholders in getting first-hand procurement information and details about all bidding businesses. There are a number of issues that have been indicated under current public procurement statutes relating to good governance in public procurement sectors in Mainland Tanzania. These include, but not limited to:

Good governance in public procurement concerns procuring entities to ensure that, public resources which are tendered by procuring entities are utilized and entities consider procurement rules and principles, to mention are few, transparency, accountability, and fair competition to all Bidders competing in the procurement proceedings in achieving value for money.

Proper and effective implementation of procurement contracts is another important area. This area also relates to good governance in public procurement. In this area, it should be realized by all procuring entities that, implementation of procurement contracts is also part and parcel of the procurement proceeding, and therefore, it should be seriously noted that, procuring entities should monitor effectively all procurement contracts entered with Bidders, and ensure that, Bidders perform their respective procurement contracts in line with, and as agreed upon by all parties to a contract. In relation to this, when procurement contracts are well monitored by

³¹ Turley, L., "Safeguarding Human Rights through Public Procurement", International Institute for Sustainable Development (IISD), 2015, p. 2. This information is also available online through <https://www.iisd.org/blog/safeguarding-human-rights-through-public-procurement> (as accessed on 7/6/2019).

³² In practice, every procuring entity is required to advertise all procurement information at TPJ published by PPRA every year. Punishment is imposed to all procuring entities that fail to advertise their procurement details. Such information is also circulated to the public through Daily News of every Tuesday. Moreover, procurement details of all procuring entities should be kept for public use at PPRA website, which is www.ppra.go.tz.

procuring entities concerned, definitely procuring entities and the government in particular, this ensures value for money, and the government attains its procurement goals as planned.

Another area that attracts good governance in public procurement is for procurement practitioners, working and performing procurement functions, to do so with patriotism, skills, and high competence, having all qualities needed for the benefit of the nation. In relation to this, procurement laws have categorically stated accountability clearly pointing out that, for every procurement practitioner participating in a particular procurement function, one is accountable to make timely decisions for all complaints that are raised by Bidders during procurement processes, and are also accountable for decisions they make thereof.

Considering good governance and ensuring human rights in the public procurement sector, procurement laws in place also emphasize the need for all procuring entities to ensure that, they do not offer tenders to Bidders discriminatively since current procurement legislation state clearly that, all persons are eligible and qualified to participate in the tendering processes. This includes youths, women, and persons with disabilities,³³ in order to bring equality among Bidders in Tanzania Mainland.³⁴

Moreover, procuring entities are required while conducting their procurement functions, should ensure that, all sorts of violations of human rights are controlled and discouraged. In achieving this goal, procuring entities are even required under current procurement statutes not to purchase commodities or tendering services from Bidders who are alleged to be involved in any sort of human rights violation scandals. Such human rights violations scandals include child labours, discrimination or any kind of humiliation, and issues relating to safety. It is evident that, in some countries, Bidders who are found with human rights violation allegations are even barred to participate in tendering processes advertised by procuring entities.³⁵ There are also some procuring institutions that are involved in serious human rights violations scandals.

³³ See section 64(2) (c) of the 2011 Public Procurement Act, amended by the 2016 Public Procurement (Amendment) Act.

³⁴ This is taken with reference to Article 12 and 13 of the Constitution of the United Republic of Tanzania, 1977. See also section 4A (3) (a) of the 2011 Public Procurement Act, amended by the 2016 Public Procurement (Amendment) Act.

³⁵ Experience from many Sub Saharan countries, Tanzania inclusive, has revealed that, there are a number of public sectors that are involved in human rights violation scandals, which include but not limited to, mining, agriculture, industries, construction, and service providers, etc.

Conclusion

From observations that have been made, it is obvious that, for a particular nation to reach optimum level of procurement development there is a need of making frequent reforms in various sectors, especially in issues pertaining to governance and administration in particular. Such frequent reforms in various public sectors should be made to improve and encourage good governance and human rights. This should be considered not only in other sectors, but also in public procurement sector in various procuring entities. In ensuring that such aim is reached, in various occasions, responsible authorities dealing with procurement management and monitoring, particularly PPRA has been encouraging and reminding Bidders and other procurement stakeholders to consider human rights and good governance norms while conducting procurement functions. By adhering to human rights and good governance norms, procurement challenges such as corruption will be discouraged to a large extent in the public procurement sectors, for the benefit of the national economy in Mainland Tanzania. Finally, it is concluded that it is the responsibility of every stakeholder engaged in procurement businesses to ensure that accountability and transparency procurement principles are complied with, and properly implemented in order to ensure that human rights and good governance goals are fully achieved, especially in public entities in Mainland Tanzania.

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