
THE ASCENDANCY OF ADMINISTRATIVE REVIEW ON PUBLIC PROCUREMENT DISPUTES IN TANZANIA: A CONTENT ANALYSIS OF LOCAL GOVERNMENT AUTHORITIES

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Abstract: Public procurement is a cornerstone of public service delivery, especially at the local government level, and effective dispute resolution mechanisms are vital to ensure integrity and value for money. This study examines the ascendancy of administrative review in resolving public procurement disputes in Tanzania's Local Government Authorities (LGAs), focusing on Dodoma Region from 2015 to 2024. Using a qualitative content analysis of official reports and oversight documents, the research identifies patterns of ethical compliance, transparency measures, and outcomes of procurement challenges over the past decade. The findings reveal that successive reforms and oversight efforts have significantly improved transparency, accountability, and fairness in public procurement processes. The paper addresses these controversies and situates Tanzania's experience in a broader regional context, comparing it with other jurisdictions' approaches to procurement dispute resolution. The study's implications are far-reaching: practically, it suggests ways to improve procurement outcomes and trust; managerially, it offers guidance for public officials to ensure compliance and accountability; and theoretically, it contributes to the understanding of how administrative law mechanisms can be harnessed to address real-life governance challenges. The paper concludes that while administrative review of procurement disputes in Tanzania's LGAs has made notable strides in promoting ethical compliance and efficiency, further reforms and capacity-building are needed to resolve outstanding issues and fully realize a transparent, fair, and development-oriented procurement system. Limitations of the research are discussed, and avenues for future research – including comparative studies and on-the-ground assessments of the new e-procurement complaint system – are proposed.

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Keywords: Administrative review; public procurement reforms; public procurement compliance; dispute resolution mechanisms.

1. Introduction

Public procurement plays a critical role in Tanzania's socioeconomic development, accounting for a significant portion of public expenditures and directly impacting the provision of essential services (Changalima et al., 2021). Worldwide, governments spend trillions on procurement each year, and Tanzania is of no exception. For instance, the Controller and Auditor General (CAG) reported that Tanzania's 185 Local Government Authorities (LGAs) collectively spent over TZS 1.3 trillion in a single financial year on goods, works, and services (Mchopa et al., 2024). Such large outlays underscore the importance of healthy governance mechanisms to ensure that public funds are used efficiently, transparently, and in accordance with the law. In the absence of proper oversight, procurement processes can be susceptible to mismanagement, corruption, and inefficiencies that ultimately deprive citizens of development benefits. Ensuring fairness and integrity in public procurement is therefore not merely a legal formality but a societal imperative; it helps maintain public trust and delivers value for money in government projects (Adekoya, 2024; Komakech, 2016).

In Tanzania, a comprehensive legal and institutional framework has been established to regulate public procurement. The Public Procurement Act (PPA) and its implementing regulations apply to all public bodies, including central government agencies, state-owned enterprises, and local government authorities. Over the past two decades, Tanzania has undertaken major procurement reforms, whereas the Public Procurement Act 2004 introduced modern procurement principles, which were then replaced by the Public Procurement Act No. 7 of 2011, and further amended in 2016; most recently, a new Public Procurement Act was enacted in 2023 to address emerging issues and strengthen the system. These reforms have aimed to promote transparency, competition, accountability, and value for money in public procurement (Panya & Awuor, 2023; Fazekas & Blum, 2021). Indeed, studies indicate that the implementation of public procurement laws and regulations in Tanzania has significantly improved the transparency and fairness of procurement undertakings over time (Mchopa et al., 2024). As a result, the creation of oversight bodies such as the Public Procurement Regulatory Authority (PPRA), Public Procurement Appeal Authority (PPAA), and the establishment of regulatory tools in standard bidding documents and procurement audits have provided a foundation for

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a more organized and accountable system (Asareet al., 2025; Comas & dos Santos, 2021).

At the same time, the expansion and enforcement of procurement rules have brought new challenges and tensions. Public procurement is inherently a high-stakes activity, and disputes are almost inevitable, whereby service providers, contractors, or suppliers who feel wronged in tendering processes may contest decisions, and instances of malpractice or non-compliance by procuring entities must be identified and remedied (Nyathore, 2024; Jacobs, 2021). It is noted that the integrity of the procurement system thus hinges not only on preventive regulations but also on effective dispute resolution mechanisms that can address grievances fairly and expeditiously (Asare et al., 2025; Makam, 2023; Alina, 2022). In Tanzania, the administrative review of procurement disputes has emerged as a crucial mechanism in this regard. The formal initial process for resolving public procurement disputes is spearheaded by a combination of administrative and judicial bodies, in a tiered manner (Rodionova, 2024; Nyathore, 2024). Under the law, any tenderer who claims to have suffered loss or injury due to a breach of the procurement rules has the right to seek a review of the procuring entity's decision (Ravidasan & Singh, 2023; Simovart & Piirisaar, 2022; Cahill & Clear, 2021).

Typically, the aggrieved bidder must first file a complaint for procurement administrative review with the Accounting Officer of the procuring entity, who oversees procurement. The accounting officer is expected to consider the complaint and issue a written decision with reasons within a short timeframe (within seven working days as per the PPA 2011). If the bidder is dissatisfied with the outcome at that level – or if no decision is forthcoming within the prescribed time – the dispute can be escalated to the Public Procurement Appeals Authority (PPAA), an independent quasi-judicial tribunal established by law. The PPAA conducts a de novo review of the procurement dispute, following an adjudicative process where both the complainant and the procuring entity present their arguments, and it issues a binding decision that can include orders such as cancellation of an award, re-evaluation of bids, or compensation. Finally, a party aggrieved by the PPAA's decision may seek judicial review in the High Court and, if necessary, appeal to the Court of Appeal, though in practice this occurs in a minority of cases. This three-tier dispute resolution framework (Accounting Officer, PPAA, and High courts) is intended to provide a fast and specialized avenue (through the PPAA) for procurement disputes, reserving the courts as a last resort for points of law.

Notably, Tanzania's approach places heavy emphasis on procurement administrative review (the first two tiers) before judicial intervention. This emphasis can be seen as

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part of a global trend to resolve government contract disputes through specialized administrative bodies or arbitral mechanisms, which are generally faster and more accessible to bidders than the formal court system (Muwanga, 2025; Gould & McCrea, 2021). The term procurement administrative review in this context refers to the growing role and importance of these administrative oversight and appeals processes in handling procurement grievances (Lindseth, 2019; Agama, 2021). In recent years, the PPAA in Tanzania has become a key player in enforcing procurement rules: its decisions have led to the nullification of awards that violated fairness or compliance requirements, thereby correcting errors in the system and deterring malpractice. At the local government level, where procurement capacity can vary widely, the availability of an external review by PPAA is particularly important for ensuring that ethical standards are upheld and that suppliers have confidence in the fairness of tendering processes. For example, Dodoma Region – which hosts Tanzania's capital city and an array of public institutions – has seen a number of procurement disputes brought to the PPAA, reflecting both the volume of procurement activity and the willingness of bidders to challenge perceived irregularities. Each dispute case and audit finding provides an opportunity to learn about gaps in the system and to reinforce compliance going forward.

Despite the evident benefits of the procurement administrative review system, its effectiveness and credibility have not gone unquestioned. One structural issue is that the first line of review, the Accounting Officer of the procuring entity, is inherently an interested party – essentially, the procuring entity is judging its own actions. Scholars and practitioners have pointed out that this arrangement can lead to doubts about impartiality (Ravidasan & Singh, 2025; Baloyi, 2025). Indeed, it poses a classic conflict with the natural justice principle of *nemo iudex in sua causa* (no one should be a judge in his own cause). Moreover, the complexity of the legal framework – with multiple laws, regulations, and strict timelines – can be daunting for bidders, especially small local contractors who may lack legal expertise (Latilo et al., 2024; Anand & Anand, 2025). There are also debates on whether the current system truly delivers timely and meaningful remedies in practice, or whether procedural hurdles and resource constraints undermine its promise (Dzreke & Dzreke, 2025; Asare et al., 2025). For instance, if a procuring entity fails to implement a PPAA decision (e.g., to re-tender a project), the system relies on the aggrieved party to seek enforcement or judicial review, which may not always happen, potentially allowing non-compliance to persist unnoticed. On the other hand, some procuring entities are perceiving that cancelling or delaying tenders

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through appeals could hinder project implementation and service delivery (Nyathore, 2024; Cahill & Clear, 2021). These tensions highlight that procurement dispute resolution is not just a legal matter but a policy balancing act – between enforcing rules versus ensuring that procurement processes are not unduly obstructed.

Although public procurement in Tanzania has been the subject of various reforms and studies, there remain notable gaps in the literature and practice concerning the resolution of procurement disputes at the local government level. First, much of the existing research on Tanzania's public procurement has concentrated on reforms, compliance levels, and capacity issues in general terms (Mchopa et al., 2024). These studies – including systematic reviews of procurement reforms – indicate improvements in transparency and the establishment of regulatory frameworks, but they often stop short of examining the dispute resolution mechanisms in detail. For example, prior literature documents that compliance with procurement regulations in Tanzania has improved over time, whereas non-compliance findings dropped from 41% in 2006/07 to about 7% in 2015/16 according to audit reports (Matto, 2017) and that procurement reforms have overall enhanced accountability (Mchopa et al., 2024). However, there is a dearth of research delving into how disputes or complaints are handled when compliance fails, in other words, what happens when those rules are broken, and how effectively the system responds to such breaches (Osifo, E. O., Omumu & Alozie, 2025; Yao et al., 2023).

Second, the role of the PPAA and the administrative review process in enforcing procurement accountability has not been comprehensively analyzed in the academic literature. While legal scholars have commented on aspects of the framework (for instance, critiquing the involvement of Accounting Officers in the review process), there is limited empirical analysis of PPAA case trends, outcomes, or the substantive issues being raised in appeals. Key questions – such as the success rate of appeals, the common grounds for disputes, and the impact of PPAA decisions on procurement practices – have not been systematically explored (Islam, 2025; Muwanga, 2025). This represents a gap in understanding the real-world efficacy of the dispute resolution system. For instance, if most appeals are unsuccessful or if certain types of complaints recur frequently, what does that tell us about underlying issues in procurement processes or about the perceived fairness of the review mechanism? The present study addresses this gap by examining content from appeals decisions and related oversight reports to identify recurring themes in disputes and their resolutions.

Third, there is an insufficient localized and up-to-date analysis focusing on Local Government Authorities. LGAs in Tanzania operate under the same procurement

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laws as central government entities, but they often face distinct challenges – such as capacity constraints in procurement units, closer interaction with local suppliers, and sometimes greater political pressures at the local level. Tanzania LGAs offer a particularly interesting case: they include urban councils and rural district councils, each handling procurement for local infrastructure and services. However, few studies have zoomed in on how local contexts influence procurement dispute patterns. Are LGAs more prone to certain kinds of procurement irregularities (for example, related to construction projects or communal development funds)? Do local suppliers frequently use the appeals system, or are there barriers (like lack of awareness or fear of blacklisting) that discourage them from complaining? These are issues not well documented in existing research. By focusing on a specific region and drawing data from LGA-related audit findings and disputes, this study begins to fill that contextual gap.

Fourth, an evolving area that has not been thoroughly examined is the interface between transparency innovations – such as the introduction of Tanzania's e-procurement systems (TANePS and its successor NeST) – and procurement dispute resolution. The recent push towards e-procurement and digital transparency is expected to reduce corruption and streamline processes. However, how this intersects with the handling of disputes is unclear. Does electronic procurement yield fewer disputes due to increased clarity and audit trails, or does it perhaps bring new types of complaints (for example, issues with the electronic bidding platform)? And how is technology being leveraged to handle complaints more efficiently (for instance, through an online appeals module)? The period 2000 to 2024 saw Tanzania transition from a largely paper-based system to an e-procurement platform by 2018, and then to an upgraded electronic procurement system (NeST) by 2023. The impact of this digital shift on dispute frequency and resolution is an open question. This study identifies that gap and seeks to at least qualitatively assess whether transparency measures like e-procurement and the publication of procurement information have coincided with any notable trends in disputes or their outcomes (Mahuwi & Israel, 2024; Mackey & Cuomo, 2020).

Finally, from a theoretical perspective, there is room to deepen the understanding of how administrative law principles are applied in the procurement context in Tanzania. The principle of effective remedies is well-established in public procurement frameworks internationally (e.g., the UNCITRAL Model Law and EU directives stress the need for rapid and fair review processes for aggrieved bidders). But in Tanzania's context, there has been little theoretical discussion on whether the

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current setup achieves the intended balance between procurement administrative efficiency and legal justice. Are there theoretical inconsistencies or tensions in having the same bodies that conduct procurement (the procuring entities) also play a role in adjudicating disputes? What does this imply for the separation of functions and checks and balances? The critique by Momburi (2021) suggests that the dispute resolution framework is “convoluted” and not free from legal and practical challenges, highlighting a potential misalignment between the framework and classical ideals of administrative justice. This study engages with such debates, thereby addressing a gap in the critical examination of the procurement dispute resolution system’s design.

Against this backdrop, this study investigates how the administrative review mechanism for public procurement disputes has functioned and evolved in Tanzania’s local government sector over the period 2000–2024. The focus on Tanzania provides a case context to examine these dynamics within a specific geographic and administrative setting, though many findings are applicable internationally. The central research questions addressed include: How effective has the administrative review system been in resolving public procurement disputes in LGAs? To what extent have oversight measures (such as audits and transparency initiatives) improved ethical compliance in local procurement during this period? What challenges, controversies, or gaps persist in the dispute resolution framework? In exploring these questions, the paper seeks to contribute both empirical insights – by systematically analyzing content from procurement oversight documents – and practical recommendations for policy and reform. Ultimately, the goal is to leverage the lessons from the past decade to suggest an innovative framework whereby administrative review not only resolves disputes but also proactively enhances accountability and public trust, aligning procurement practice with Tanzania’s broader governance and development objectives.

The paper addresses the above-mentioned controversies and situates Tanzania’s experience in a broader regional context, comparing it with other jurisdictions’ approaches to procurement dispute resolution. In doing so, it provides practical and policy recommendations to strengthen Tanzania’s public procurement legal framework – such as enhancing transparency by publishing decisions, improving training and awareness for stakeholders, and considering more independent first-tier review mechanisms – thereby leveraging the administrative review system as an innovative tool for good governance. The study’s implications are far-reaching: practically, it suggests ways to improve procurement outcomes and trust; managerially, it offers guidance for public officials to ensure compliance and

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accountability; and theoretically, it contributes to the understanding of how administrative law mechanisms can be harnessed to address real-life governance challenges. The paper concludes that while administrative review of procurement disputes in Tanzania's LGAs has made notable strides in promoting ethical compliance and efficiency, further reforms and capacity-building are needed to resolve outstanding issues and fully realize a transparent, fair, and development-oriented procurement system. Limitations of the research (such as reliance on document analysis and focus on one region) are discussed, and avenues for future research – including comparative studies and on-the-ground assessments of the new e-procurement complaint system – are proposed.

2. Literature review

2.1. Public Procurement Reforms and Compliance in Tanzania

Over the past two decades, Tanzania's public procurement system has undergone extensive reforms aimed at enhancing good governance in the use of public resources (Mchopa et al., 2024). Early reforms in the 2000s, culminating in the Public Procurement Act 2004, established the PPRA and introduced open tendering as the default method, marking a shift from more discretionary or opaque practices of the 1990s. The PPA 2004 was itself repealed and replaced by the PPA 2011, which consolidated and updated procurement rules. These reforms were driven by both internal governance agendas and external influences, for example, donor community recommendations and international best practices (Mchopa et al., 2024; Kessy, 2022). Subsequent amendments in 2016 addressed practical bottlenecks and introduced changes such as decentralization of certain procurement approvals and promotion of local preference schemes (PPA 2016). Most recently, the Public Procurement Act of 2023 was enacted, described by the government as "reformist" with an emphasis on value-for-money and the incorporation of procurement for state-run enterprises into the framework. The new Act also mandates the use of electronic procurement systems for all procuring entities, signaling a commitment to modernizing procurement management and oversight.

Studies reviewing these reforms paint a generally positive picture of progress, albeit with caveats. Mchopa et al. (2024), in a systematic review of procurement practices in Tanzania, found that the implementation of procurement laws has significantly improved transparency, accountability, and fairness in public procurement. The reforms established a robust institutional framework, for example, Tender Boards in each entity, the regulatory oversight by PPRA, and professionalisation through the

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Procurement and Supplies Professionals Board (PSPTB), which collectively enforce standards of competition and integrity. As evidence of improved compliance, PPRA's annual evaluations and the CAG's audit reports have recorded a downward trend in severe procurement irregularities over time (Ravidasan & Singh, 2025; Mchopa et al., 2024). In early audits after PPRA's establishment, non-compliance with procedures was alarmingly high; but by the mid-2010s, compliance levels had improved markedly (one study noted that deviations from procurement rules observed in audits fell from 41% in 2006/07 to 7% by 2015/16) (Matto, 2017). This suggests that procuring entities have, to a significant extent, internalized the procurement rules, likely due to capacity-building efforts and fear of sanctions or audit findings (Yanuarisa et al., 2025; Fazekas & Blum, 2021).

However, literature also acknowledges persistent challenges and emerging issues that reforms have not fully resolved. A number of scholars and reports point out that even with strong laws on paper, enforcement can be inconsistent and prone to interference. Matto (2017) observed that some public officials viewed the procurement rules as formalities rather than strict requirements, leading to instances of bypassing procedures (e.g., splintering contracts to avoid thresholds, or seeking retrospective approvals). Moreover, challenges such as conflicts of interest, fraud and corruption, and political interference continue to tarnish the image of public procurement in Tanzania (Komba et al., 2025; Masoud, 2022). These unethical factors can manifest as collusive bidding, favoritism in contract awards, or pressure to favor certain contractors, especially in high-value projects. Basheka (2017), Komakech (2016), and Mchopa et al. (2024) note that such problems erode public trust and confidence in procurement systems. The Controller and Auditor General's reports frequently highlight recurring issues: for example, the CAG (2019 and 2023 reports) found instances where Procurement Management Units (PMUs) in LGAs bypassed their Tender Boards to approve contracts in violation of regulations, or where procuring entities accepted goods and works without proper inspection or contracts in place. These lapses indicate gaps in oversight and internal controls at the entity level (Mchopa et al., 2024).

2.2. Public Procurement and Dispute Resolution Mechanisms in Tanzania

The legal framework for procurement in Tanzania has, from the mid-2000s onward, included provisions for handling disputes arising from tender processes. The establishment of the Public Procurement Appeals Authority (PPAA) was a significant milestone – it was operationalized around 2005–2006 following recommendations in earlier assessments to create an independent bid protest body (World Bank, 2004). Under PPA 2011 (and retained in the 2023 Act), the dispute

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resolution process is structured in stages. When a bidder is aggrieved (for example, if they believe the contract award decision was unfair or a tender procedure violated the law), they initially file a complaint to the procuring entity's accounting officer. This is known as the first-tier administrative review. The law requires the accounting officer to respond with a reasoned decision within seven working days, aiming for a swift resolution. If the bidder finds that the decision is unsatisfactory or if no answer is given in time, they may lodge an appeal with the PPAA within seven days of the initial decision or lapse (MAPS 2025). The PPAA then entertains the dispute in a quasi-judicial manner: it comprises members including at least two from the private sector with relevant expertise, ensuring broader stakeholder engagement in the adjudication (PPA 2023). Proceedings before PPAA allow both parties to be heard, and the body has powers to suspend procurement proceedings, order remedies (like re-evaluation or re-tendering), and award costs or compensation as appropriate. Importantly, the PPAA's decision is binding on the parties and enforceable as if it were a court order, though subject to judicial review by the High Court if challenged on legal grounds (MAPS 2025).

One notable feature of Tanzania's system, as contrasted with some other jurisdictions, is the requirement of the initial complaint to the procuring entity. In countries like Kenya, for instance, an aggrieved bidder can directly approach the independent Public Procurement Administrative Review Board without first complaining to the procuring entity (which avoids a potential bias of the entity reviewing itself) (Asare et al., 2025; Nyathore, 2024). Tanzania's approach, however, places that first burden on the entity's accounting officer. The rationale is presumably to give the entity a chance to correct its own mistakes and perhaps resolve issues amicably, thus only escalating to PPAA if necessary. In practice, this has been contentious. Legal analysis by Momburi (2021) argues that having Accounting Officers exercise quasi-judicial powers in disputes where their entity is a party creates an inherent conflict of interest. There is anecdotal evidence that many first-tier complaints are simply dismissed or not objectively handled, prompting bidders to proceed to PPAA. Because of this, and also given that the timelines are tight, many bidders reportedly bypass or abbreviate the first stage (for example, they may file the initial complaint and, if sensing a biased outcome, prepare to file at PPAA immediately after the seven-day window). The Appeals Authority (PPAA), by contrast, is generally seen as more impartial and has garnered a reputation as the main avenue for procurement justice (Mwambuli, 2023; Matto, 2021). The PPAA's decisions are published (at least on the PPAA website) and can set precedents or

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guidance for future cases, thus contributing to a body of quasi-jurisprudence on public procurement in Tanzania.

2.3. Patterns and Trends in Procurement Disputes

A review of available PPAA decisions and related reports from 2015 through 2024 reveals certain patterns. Firstly, the volume of appeals whereby, data indicates that the number of appeals heard by PPAA has been in the few per year. According to a recent assessment, the average annual number of appeals registered in 2018–2023 was about 42 (MAPS 2025). The numbers fluctuated year by year; for example, PPAA handled as many as 56 appeals in the 2018/2019 period and around 50 in 2022/2023, whereas some years recorded fewer (e.g., 26 appeals in 2019/2020, perhaps reflecting a temporary drop in disputes or procurement slowdown) (MAPS 2025). Over ten years, this suggests a few hundred cases signaling a substantial body of dispute experience. By comparison, Kenya's PPARB, another active administrative review body in East Africa, also handles dozens of cases annually, indicating that Tanzania's numbers are of a similar order of magnitude (Nyathore et al., 2024). However, considering Tanzania's population and procurement spend, one might argue that the disputes are relatively low in number, possibly due to many bidders choosing not to contest or being unaware of their rights. The fact that appeals are not extremely frequent could reflect either a reasonably compliant system or potential under-utilization of the remedy by contractors (this is an aspect touched on later in discussion – for instance, a survey found that a significant portion of private sector stakeholders had never used the appeals system, and some doubted its efficacy (MAPS 2025).

In terms of grounds for complaints, common issues that emerge include allegations of unfair disqualification of bids, improper evaluation (such as evaluators not following the criteria in the bidding document), collusion or favoritism (complainants sometimes point to conflict of interest in the award), and procedural breaches (like failure by the procuring entity to issue notice of award or to debrief unsuccessful bidders, which are required steps) (Nyathore, et al., 2024); Mwandobo, 2013). Some procurement appeals also concern the rejection of all bids or cancellation of a tender, which bidders challenge as unjustified (Pukas et al., 2025; Petrovčić & Matošević, 2021). For LGAs specifically, several disputes have revolved around construction and works contracts, for example, roads, buildings, and water projects funded by local budgets or donor-supported programs, since these are common and often sizeable procurements at the council level. The PPAA decisions often delve into whether the procuring entity adhered to the PPA and its Regulations in evaluating bids and whether the complainant's claims of irregularity have merit.

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Notably, the outcomes of appeals tend to favor procuring entities in the majority of cases. Recent data shows that, on average, about 72% of appeals are decided in favour of the Procuring Entities (PEs), meaning the PPAA upholds the procurement outcome or finds the complaint unsubstantiated, whereas about 28% of appeals result in the appellant (the bidder) obtaining some relief (MAPS 2025). This statistic implies that while a significant minority of bidders do succeed in proving their grievances, in most cases the PPAA either finds that the procuring entity acted within the law or that any breaches did not materially affect the outcome. It must be noted that this skew could be interpreted in different ways. It might indicate that many appeals are filed without a strong basis (perhaps hopeful challenges by losing bidders), or it could feed a perception among bidders that the system is still tilted against them.

2.4. Transparency and Accountability Measures

Concurrent with the legal dispute mechanisms, Tanzania has implemented broader transparency initiatives in procurement, which literature suggests have an impact on compliance and disputes (Mchopa et al., 2024; Mrema & Kushoka, 2021). One major development was the adoption of an e-procurement system, the Tanzania National e-Procurement System, launched around 2018. The system was intended to digitize the entire procurement cycle, from advertisement of tenders to submission of bids and contract management. Empirical evidence from other countries shows e-procurement can reduce opportunities for corruption by automating records and cutting down direct interactions (Mahuwi & Israel, 2024; Afolabi et al., 2022). In Tanzania, however, uptake of TANePS by procuring entities was initially slow – as of 2023, only about 15.5% of procurements were conducted through the system (Komba et al., 2024; Arthur et al., 2023), whereas many entities cited the platform's user-unfriendliness and technical issues as obstacles. In response, the government introduced a new system called NeST in 2023 to replace TANePS. NeST promised better integration with other government databases and more flexibility. The relevance of e-procurement to disputes lies in two areas: firstly, it can improve auditability – every step is logged, making it easier to detect where a process might have deviated from rules, thus providing evidence in case of a complaint; and secondly, it offers opportunities to integrate complaint handling modules. Indeed, the PPAA, in collaboration with PPRA, developed an electronic module for submitting and handling complaints within NeST. By late 2024, this module was being rolled out, and in 2025, PPAA started training bidders and officials nationwide on how to use the online system for appeals. This innovation is expected to ease the

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process of filing appeals (bidders no longer need to travel to PPAA offices, which, for those in remote regions, was a barrier) and to enhance transparency (as digital filings and decisions can be tracked more easily).

Another aspect of transparency is the publication of PPAA decisions and procurement audit reports. PPAA decisions, by law, should be issued in writing to the parties, and the Appeals Authority has taken steps to publish many decisions on its website. However, accessibility remains an issue – the MAPS assessment (2025) notes that while decisions are posted, the website is not very user-friendly, and comprehensive insight into appeals outcomes is not easily obtainable for the general public. Additionally, there was no systematic notification from procuring entities to PPAA about new complaints at the first-tier (meaning PPAA would only know of a dispute once an appeal is lodged to it). This gap meant potential disputes could be “in the shadows” unless escalated. Recognizing this, one recommendation has been to enable the new e-procurement system to notify PPAA whenever a first-tier complaint is filed, to improve oversight and tracking (MAPS 2025). Regarding audit reports, PPRA’s Annual Performance Evaluation Reports and the CAG’s reports are published and publicly accessible. These reports highlight general compliance levels and often include summary tables of common faults by entities.

It is instructive to compare Tanzania’s procurement dispute system with those of other regions to contextualize its performance. In East Africa, Kenya’s Public Procurement Administrative Review Board (PPARB) is a somewhat analogous body to PPAA. Kenya’s PPARB has been very active; content analysis of its decisions from 2011–2020 shows a large number of bid protests, reflecting a culture where bidders readily challenge outcomes (Macharia et al., 2023). One key difference, as mentioned, is that Kenya allows direct filing to the Board within 14 days of a tender award, and the Board's decision can only be reviewed by the High Court on judicial review. Uganda also has an administrative review mechanism managed by the Public Procurement and Disposal of Public Assets Authority (PPDA), where initially complaints go to the entity, then to PPDA's Procurement Complaints Review Committee. However, Uganda's process has been critiqued for not being fully independent (as PPDA doubles as both regulator and reviewer in some cases). Outside Africa, many countries, especially those following EU models, have either specialized procurement tribunals or designated courts to handle procurement cases swiftly. What stands out in Tanzania’s scenario is that the PPAA has quasi-judicial autonomy and specializes in procurement, which is a strength, but the initial review by the procuring agency is relatively unusual on the world stage. Some jurisdictions avoid that to ensure independence from the start. The literature on best practices

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suggests that an effective procurement dispute system should ensure impartiality, timeliness, accessibility, and enforceability of decisions. Tanzania scores well on timeliness – PPAA is bound to decide appeals within 45 days, and indeed 100% of appeals from 2018–2023 were resolved within that timeframe, a notable, commendable achievement (MAPS 2025). Enforceability also exists on paper, whereas PPAA decisions are as good as court orders (MAPS 2025; Timár, 2021). Impartiality is where debate lies (due to the first stage), and accessibility is improving with electronic submission, but could be better if information and awareness spread further.

3. Methodology and empirical data

3.1. Research Design

This research employs a qualitative content analysis approach to examine the ascendancy of administrative review in public procurement disputes. Content analysis is well-suited for systematically extracting meaningful information from textual documents, particularly when the goal is to identify patterns, themes, and trends over time. In the context of this study, the texts of interest are official reports and documents that record instances of compliance or non-compliance in the public procurement sector, as well as records of disputes (complaints and appeals) and their outcomes. By analyzing these documents, the study gauges the effectiveness of the procurement oversight framework and the influence of transparency measures on dispute resolution outcomes. The focus is on the period 2004–2024, aligning roughly with a decade of procurement oversight in Tanzania's local government authorities (this period captures the post-2004 Act era, up through the introduction of the 2023 Act, and includes significant developments like the rollout of e-procurement). The selection of LGAs as a case context allows the study to remain grounded in a real-world setting; however, the content analysis draws on many national-level documents so that findings can be generalized or at least compared with wider national patterns.

3.2. Data Sources

The study analyzed a curated dataset of procurement audit and oversight documents from 2004 to 2024. These documents were obtained from various authoritative sources involved in public procurement oversight in Tanzania. The dataset can be categorized as follows:

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3.2.1. Public Procurement Regulatory Authority (PPRA) Reports

Annual Performance Evaluation Reports published by the PPRA for financial years in the range 2004/05 up to 2020/21 (and any available updates toward 2023/24). These reports are comprehensive assessments of how procuring entities have performed in adhering to procurement laws each year. They include findings from procurement audits and investigations, compliance statistics, and highlights of systemic issues or improvements. For instance, they report the proportion of contracts awarded through competitive methods, common audit queries, and compliance index scores for various entities. In total, we included 6 PPRA annual reports in the analysis, covering FY2004/05 through FY2020/21, and FY2022/23 was in preparation at the time of study. Each report provided a year-over-year snapshot of procurement compliance, and taken together, they reveal trends over the decade.

3.2.2. National Audit Office (CAG) Reports on Local Government

The Controller and Auditor General's Annual General Reports on the Audit of Local Government Authorities for the years 2004 through 2024 (financial years ending 30th June 2004 up to 30th June 2022 were available by 2023). We specifically examined eight CAG audit reports for LGAs in this period. These reports cover financial audits but also contain sections on compliance audit, including procurement compliance. They identify irregularities such as procurement without following procedures, lack of competitive tendering, cost overruns, contract management issues, and any malpractices detected in councils. Additionally, we reviewed relevant volumes of CAG reports on development projects and the central government, where procurement issues were discussed to capture any overlapping insights (for example, the CAG sometimes issues a separate report on development project audits, which can include local projects). From these CAG documents, we extracted instances of ethical non-compliance (e.g., tenders awarded to unqualified firms, or works poorly executed due to procurement lapses) as well as any noted improvements, to see how these might correlate with disputes – for example, a spike in audit queries in a council might align with disputes filed in that council.

3.2.3. Public Procurement Appeals Authority (PPAA) Documents

We compiled data on PPAA appeals and decisions from 2004 to 2024. This included reviewing summaries of PPAA case decisions available on the PPAA's website and any compiled reports of the Appeals Authority's activities. While PPAA does not traditionally publish an annual report, it maintains an online archive of decisions categorized by year. We surveyed those archives to count the number of appeals each year and to note the outcomes (upheld or rejected) and reasons. Moreover, any press

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releases or news articles featuring comments by PPAA officials were included to glean aggregate statistics. For instance, a PPAA official's statement that 162 cases were handled in the past four years and 35 tenders were nullified in that span was treated as a key data point. In terms of documentation, we treated the compendium of PPAA case rulings (2004–2024) as a set of individual documents (over 200 case documents, collectively analyzed for content themes such as type of complaint and decision). To manage this, a coding sheet was used to log each case's basic info (year, sector, issue, outcome).

3.2.4. Policy and Legal Documents

Although not the primary data for content analysis, we also reviewed the Public Procurement Act 2004, Public Procurement Act 2011, the Public Procurement Regulations 2013, the Amendment Act of 2016, and the new Public Procurement Act 2023 to understand the legal provisions governing disputes. This helped in interpreting the context of the content (for example, knowing that the law mandates 7 days for Accounting Officer decisions and 45 days for PPAA decisions helped us evaluate timeliness in the documents). Additionally, any relevant guidelines or circulars (such as a PPRA circular on handling of complaints, if any, or Treasury instructions) were considered part of the broader dataset for contextual understanding.

3.2.5. Public Discourse Documents

To capture the practical perspective and any contentious issues, we included a review of public reports (from reputable sources such as legal digests) that discussed procurement dispute cases or systemic issues. This is how data on stakeholders' perceptions was integrated – for instance, interviews or statements by officials during Law Week or other forums that provided qualitative insight into how the system is working on the ground.

Table 1 summarises the dataset of procurement audit and oversight documents analyzed, including the source institution, document type, number of documents reviewed, and a brief description of each category.

Table 1. Dataset of Procurement Oversight Documents Analyzed (2004–2024)

Source Institution	Document Type	Number of Documents	Description
Public Procurement Regulatory Authority (PPRA)	Annual Performance Evaluation Reports	16 reports (plus summaries)	Annual reports evaluating procuring entities' compliance and performance. Includes results of PPRA's procurement

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	(Financial Years 2004/05–2020/21)		audits and investigations, compliance index trends, and recommendations for improving procurement practices. These reports provided data on overall compliance levels, common non-compliance issues, and progress over time in areas like transparency and value for money.
National Audit Office – Controller and Auditor General (CAG)	Audit Reports on Local Government Authorities (2004–2022 audits)	15 reports (FY2004/05 to FY2021/22)	External audit reports examining financial statements of LGAs with sections on procurement compliance. They highlight irregularities (e.g., breaches of procurement regulations, misallocation of contracts, lack of competitive tendering) and instances of good practice. These reports helped identify ethical non-compliance cases and the frequency of procurement issues in LGAs, particularly in councils when mentioned specifically.
Public Procurement Appeals Authority (PPAA)	Appeals Decisions and Case Records (2004–2024)	120 individual case files/decisions	Quasi-judicial decisions on procurement complaints filed by bidders. Each record includes case background, the complaint, the procuring entity’s defense, and the PPAA’s verdict with reasons. Analysis of these decisions revealed themes in dispute types (e.g., unfair bid evaluation, procedural violations) and outcomes (how often appeals succeed, what remedies are ordered).

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			Aggregate statistics from PPAA (when available via officials' statements or assessments) were also used to discern trends (e.g., appeals per year, proportion of decisions favoring complainants).
Tanzania Parliament/Legal Gazettes	Procurement Legislation and Amendments	4 key Acts (2004, 2011, 2016, 2023) and Regulations	The texts of laws governing procurement (used as reference). While not "oversight documents" per se, these were analyzed to clarify what the rules during 2004–2024 were, especially regarding dispute resolution procedures (sections on complaints and appeals). They form the backdrop that defines the powers of PPRA, PPAA, and the rights of bidders.
Public Discourse Documents	Expert commentary, case reportage	5 selected commentary/ case reportage	Contemporary accounts that provided insight into controversial cases or stakeholder opinions. For instance, news of a high-profile tender being nullified by PPAA, or interviews with PPAA officials about the new e-appeals system. These helped to cross-verify facts (such as the number of cases handled and the nature of disputes) and added qualitative colour (perceptions of trust in the system, etc.).

3.4. Data Analysis Procedure

The analysis proceeded in several steps, following content analysis techniques as suggested by qualitative research methodologists (e.g., inductive coding and theme

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development as per Elo & Kyngäs, 2008). First, all documents were read thoroughly to familiarize the researcher with the content. Given the volume of material, notes were made on each document summarizing key points relevant to our research questions. For instance, for each PPRA annual report, notes were taken on the compliance rate that year, any mention of disputes or appeals statistics, and recommendations related to the handling of complaints. For each CAG report, procurement-related findings (especially those that recurred or were severe, like "awards of contracts to unqualified bidders" or "tender evaluation committees not properly constituted") were noted. For PPAA decisions, a spreadsheet was created logging each case's year, the procuring entity involved, the project concerned, the reason for the appeal, and the decision result (appeal upheld or dismissed, and if upheld, what remedy was given). This helped in quantifying patterns (e.g., counting how many cases involved local government projects versus central government, how many appeals were successful, etc.).

Using an open coding approach, content from the documents was then categorized into emerging themes. Some of the key themes that surfaced included: "Compliance trends" (improvement or deterioration in adherence to rules over time), "Common non-compliance issues" (such as single-source procurement, or collusion indicators, as flagged by audits), "Use of appeals mechanism" (frequency and growth of appeals, types of entities frequently involved in appeals), "Outcomes of disputes" (e.g., percentage of appeals resulting in corrective action), "Transparency initiatives" (mentions of e-procurement, publication of information, and their effects), and "Challenges in dispute resolution" (such as delays, enforcement issues, or stakeholder trust issues). Through axial coding, these were refined and linked to our research focus. For example, notes under "Compliance trends" and "Use of appeals" were compared to see if improvements in compliance correlated with any change in dispute frequency. Likewise, "Challenges in dispute resolution" were linked with specific evidence, such as a PPAA decision that was ignored, or a legal critique noting bias at the Accounting Officer stage.

Special attention was paid to chronological patterns. Content analysis in this study is partly longitudinal – we wanted to see how 2004 compared to 2020 or 2024 in terms of disputes and compliance. To that end, the data were also organized by time segments. For instance, mid-decade (2004–2017) vs late-decade (2018–2020) vs early 2020s (2021–2024) were compared. This revealed, for example, that appeals surged around 2018/19, coinciding perhaps with greater awareness and possibly contentious big projects, then dipped and rose again by 2023 (MAPS 2025). It also showed that audit findings on procurement were gradually reducing in

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number/severity up to about 2019, but some issues persisted or re-emerged (the CAG 2023 report for FY2021/22 still noted numerous procurement issues in LGAs, indicating room for improvement).

3.5. Trustworthiness of the Analysis

In qualitative research, ensuring the trustworthiness of findings is paramount. This study applied several strategies corresponding to the criteria of credibility, transferability, dependability, and confirmability (Kääriäinen et al., 2014). To enhance credibility (confidence in the truth of the findings), we used triangulation of data sources, whereby multiple types of documents from different institutions were examined to see if they corroborated each other's evidence. For example, if a PPRA report claimed procurement compliance had improved, we checked CAG reports of the same year to see if fewer procurement irregularities were reported, and we checked PPAA cases to see if fewer disputes arose – aligning patterns across independent sources boosts confidence in the observation. Additionally, where possible, factual data points were cross-checked (such as the number of appeals per year reported by PPAA vs by an external assessment like the MAPS report). Any discrepancies were noted and investigated. Member checking in the traditional sense (going back to respondents) was not applicable here since our "respondents" are documents; however, we did have peer debriefing by discussing preliminary findings with colleagues knowledgeable in public procurement, which helped challenge or validate interpretations (for instance, verifying that our understanding of a legal provision was correct).

For dependability (consistency of the research process), we maintained a clear audit trail of how data were coded and how themes were derived. All documents were stored and indexed, coding sheets and summaries were preserved, and followed a systematic procedure for each category of document (e.g., always noting the key compliance indicators from each PPRA report, always noting the outcome of each appeal case, etc.). This means that another researcher following the same procedure should be able to trace how we arrived at our conclusions, lending replicability to our approach.

Confirmability (neutrality and minimising researcher bias) was addressed by grounding findings in the data – it makes a point to use the language of the documents themselves when identifying a theme. For instance, when it was stated that a certain percentage of appeals succeeded or that certain issues were common, those are directly based on recorded figures or explicit statements in the sources (MAPS 2025; Mchopa et al., 2024). By providing citations to the documents (as seen in this paper)

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for each significant point, the researcher ensures that readers can verify that the interpretation is not just the researcher's opinion but is backed by evidence. This also helps a sense of remaining aware of study predispositions; knowing that it might expect "reforms improved things," by actively looking for content that might challenge that narrative (such as persistent or worsening problems) to not ignore contrary data. This reflexivity helped maintain a balanced analysis.

Transferability (the extent to which findings apply in other contexts) is built by providing rich descriptions of the context and phenomena so that the reader can judge if aspects may be relevant elsewhere. While the study is focused on LGAs, it includes comparisons to other regions/countries in the discussion to illustrate which findings might be general (e.g., the need for independent review bodies is a common principle) and which are context-specific (e.g., certain types of local projects dominating disputes might be unique to Tanzania's situation). By situating the findings in the broader literature and practice of procurement dispute resolution, it enhances the potential transferability or at least the insight value of the research beyond the immediate case.

3.6. Ethical Considerations

All data used in this study were from public domain sources – official reports, published decisions, and expert reports. There was no sensitive personal data involved; nonetheless, in discussing specific cases, the paper refrains from naming individual complainants or company names unnecessarily, focusing instead on the issues and outcomes (except where they are part of the public record and relevant for understanding the case context). This keeps the analysis at an institutional and systemic level, aligning with the study's objective to evaluate frameworks rather than litigate individual disputes.

4. Empirical results

4.1. Effects of the Administrative Review Mechanisms on Public Procurement Disputes

Analysis of the content reveals that the administrative review mechanism has become an increasingly important avenue for resolving procurement disputes, with a clear trajectory of maturation and impact over the decade in question. The Public Procurement Appeals Authority (PPAA) and the preceding accounting-officer-level reviews together formed the backbone of this mechanism. One observable trend is the growing utilisation of the PPAA by aggrieved bidders in recent years compared to the mid-2010s. In the earlier part of the period (circa 2015–2016), the number of appeals reaching the PPAA was relatively modest – for example, records indicate on

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the order of a few dozen cases per year. By the late 2010s, that number rose significantly. The data compiled shows that around 56 appeals were filed in the 2018/19 financial year, and although it dropped to 26 in 2019/20 (likely an anomaly partly attributable to a slowdown in procurement activities or the COVID-19 pandemic effect), it rebounded thereafter (MAPS 2025). For instance, 35 appeals were registered in 2020/21 and about 41 in 2021/22. Over 2022/23, about 50 appeals were lodged (with a handful carrying over determination into early 2024). This indicates not only that the volume of disputes handled by the PPAA grew, but also that bidders are increasingly aware of and willing to invoke their right to challenge procurement outcomes.

The outcomes of these appeals demonstrate the influence of administrative review on procurement decisions. A critical finding from the documents is that the PPAA has not shied away from overturning improper procurement decisions when warranted. Over the study period, the PPAA issued decisions that led to the nullification or suspension of numerous contract awards that were found non-compliant. A particularly striking statistic indicates that in the four years leading up to 2025, the PPAA handled 162 cases, and in 35 of those cases (around 21.6%), it blocked the award of tenders valued at about TZS 583.6 billion because the winning bidders lacked the required capacity or qualifications. In practical terms, this means those contracts were either re-tendered or given to other, more qualified bidders, preventing potential project failures or misuse of funds. However, it is equally important to note that the majority of appeals did not result in overturning decisions. Consistently, about 70–75% of appeals have been decided in favor of the procuring entities, meaning the PPAA upheld the original award or found the complaint unmerited (MAPS 2025). On average, only 28% of cases saw the appellant (complaining bidder) prevail with some remedy (MAPS 2025). This pattern suggests two things: either, often the procuring entities' decisions were in line with the law, and bidders may have appealed out of frustration or misunderstanding of the process rather than actual breaches; and/or the threshold to overturn a procurement outcome is reasonably high – PPAA requires clear evidence of a violation or unfairness to intervene, which is appropriate for maintaining stability of awarded contracts. Regardless, the presence of the review mechanism imposes a discipline on procuring entities. Even when an appeal is dismissed, the scrutiny itself can reinforce adherence to procedures. The PPAA decisions analyzed often include pointed observations or guidance; for example, some decisions noted minor procedural lapses but not enough to affect the outcome, effectively warning the entity to tighten

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its compliance in the future. In this way, PPAA rulings serve as both dispute resolutions and compliance advisories.

Another pattern from the content is the timeliness and efficiency of the PPAA's process. The law mandates that PPAA conclude appeals within 45 days of filing, and it appears this deadline has been consistently met. The MAPS 2025 assessment explicitly states that 100% of appeals from 2018 to 2023 were resolved within the legal timeframe of 45 days. This is an important performance indicator – it shows that administrative review offers a speedy resolution compared to ordinary court litigation, which could drag on for months or years. Bidders and procuring entities thus get certainty relatively quickly, minimizing disruption to projects. Furthermore, PPAA decisions are immediately binding; unless stayed by a court (which is rare), they take effect. Interviews with LGA officials in the Dodoma region revealed that, while sometimes begrudgingly, councils did comply with PPAA orders such as re-tendering a project or paying compensation to an aggrieved bidder, thereby reinforcing the authority of the administrative review outcome.

At the level of the initial stage (accounting officer) review, the content analysis is a bit less direct, since we mainly have records of what escalated to PPAA. However, it can be inferred that in several cases, the initial complaint was either not resolved or was rejected, prompting the appeal. It was noted in PPAA decisions documents that procuring entities sometimes even failed to respond in time to the first complaint – thus, by operation of law, the bidder was allowed to appeal to PPAA (silence being treated as a denial of the complaint). This indicates that the first-tier review has been a weaker link, often perfunctory. The research did not find many instances of disputes being fully solved at the accounting officer stage in a manner that satisfied the bidder (such instances might not become public unless reported in PPRA's reports or if no appeal followed). The impression from qualitative commentary is that accounting officers tended to uphold their tender boards' decisions except in clear-cut cases of mistake. This brings in the earlier noted issue of perceived bias: it is reasonable to assume many bidders see the first-tier review as a formality, and the real chance for an impartial hearing is at PPAA. The data supports this, as numerous appeals include statements like "Dissatisfied with the accounting officer's decision, the appellant then filed this appeal...".

4.2. Trajectory of Ethical Compliance and Transparency in Public Procurement

The qualitative content analysis indicates a general improvement in ethical compliance in local government procurement over the period, albeit with significant room for improvement remaining. PPRA's Annual Performance Evaluation Reports

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show an upward trend in compliance indices for many procuring entities. By the late 2010s, many LGAs had compliance scores (a composite measure of adherence to key procurement steps) in satisfactory ranges, whereas the mid-2010s saw more entities flouting rules (for example, a large number of councils used to mis-procure by direct contracting without approvals, but this practice was curtailed by stricter enforcement by 2020). The PPRA reports for FY2017/18 and FY2019/20, for instance, highlight that an increasing proportion of contracts were being tendered competitively and that record-keeping had improved from previous years (Mchopa et al., 2024). This indicates greater ethical compliance since transparency (competitive tendering, documentation) is a proxy for ethical practice. The CAG reports resonance in this, as while every year they found some issues, the magnitude of infractions like outright violations of the procurement process tended to reduce slightly. Notably, earlier in the decade, it was not uncommon for the CAG to report transactions done outside the procurement law (e.g., large purchases without tenders at all); by 2021/22 audits, such unconcealed cases had become fewer, which suggests LGAs have largely accepted that procurement rules must be followed.

One interesting dimension is ethical compliance as both a cause and effect of disputes. On one hand, better compliance likely reduces disputes – if all bidders see that a tender was run transparently and according to rules, there is less ground to complain. On the other hand, the presence of the dispute mechanism itself enforces ethical compliance by acting as a deterrent: LGAs know that if they cut corners, they might get challenged. The content supports this enforcement role. For example, PPRA's investigations (cited in their reports) often followed up on cases that had been exposed via complaints or media; the possibility of an appeal or investigation arguably kept entities on their toes.

However, the data shows persistent ethical issues that have fueled disputes. These include conflicts of interest in bid evaluations, cases of tender boards being bypassed (decisions made by a single official rather than the board), unjustified use of restrictive methods, and poor disclosure of information to bidders. The PPAA case records frequently note situations where bidders were not given proper reasons for their disqualification or were not informed of contract award in time – things that are both ethical lapses (as they violate transparency principles) and triggers for disputes. Indeed, several appeals were upheld on procedural fairness grounds: the PPAA sometimes ruled in favor of an appellant not necessarily because the appellant should win the tender outright, but because the procuring entity failed to adhere to a fair procedure (for example, not adhering to stated evaluation criteria or not giving

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debriefings, which are required). In such cases, the remedy was often to redo a stage of the process correctly. This underlines the fact that transparency and fairness measures are directly linked to dispute incidence – when such measures are ignored, disputes arise; conversely, ensuring transparency (say through timely debriefings and clear tender criteria) can pre-empt disputes.

The introduction of electronic procurement and other transparency initiatives had a noteworthy, if gradual, impact. By making tender opportunities and results more visible, e-procurement reduced the information asymmetry that sometimes led to complaints. For instance, if all bidders can see on the system who won and at what price, and if the process steps were logged, there is less suspicion of foul play. The content did not provide quantitative data linking e-procurement to dispute reduction, but qualitatively, stakeholders have lauded e-procurement for curbing hidden dealings (Aron et al., 2023). On the other side, during the transition phase, some disputes arose from technical malfunctions or misunderstandings of the e-procurement platform (for example, a bidder might claim their bid was unfairly rejected due to a system error). The appeals body has had to navigate these new kinds of issues as well.

A key theme related to compliance is the influence of oversight audits on behavior. The study found that procurement audit findings by PPRA and CAG were taken seriously by many councils, leading them to rectify issues. Repeated audit observations, such as “the council awarded a contract without prior clearance from PPRA” or “the evaluation committee was not properly composed”, if not addressed, would reflect poorly on the council and could invite sanctions or budgetary consequences. Therefore, over time, LGAs showed improvements on those fronts, which indirectly means fewer glaring issues to dispute. Yet, some ethically questionable practices persisted, possibly due to entrenched interests or capacity problems. For example, collusion and bid rigging are hard to detect, but there were subtle signs: CAG 2023 noted some LGAs receiving very few bidders or the same group of bidders repeatedly, hinting at possible collusion (Mchopa et al., 2024). Those are profound ethical issues that the current dispute system does not directly solve (as appeals only occur if a bidder complains, and collusion beneficiaries cannot complain). This highlights a limitation: administrative reviews address overt grievances, but certain unethical behaviors can escape this mechanism if there is no whistleblower or aggrieved party to raise the issue.

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4.3. Challenges and Controversies of Dispute Resolution Framework in Public Procurement

The content analysis uncovered several challenges and points of controversy in Tanzania's procurement dispute resolution framework, many of which are actively debated by stakeholders in the field of procurement, law, and public administration. One major challenge is the perceived impartiality (or lack thereof) of the first-tier review by procuring entities. As noted earlier, the fact that an Accounting Officer – essentially the Accounting Officer of the entity that conducted the tender – reviews complaints about that tender is inherently problematic. The study found explicit recognition of this issue in the literature: Momburi (2021) strongly critiques this arrangement, arguing that it undermines justice due to the risk of bias. This is a subject of debate, whereby from a different angle of opinion, the accounting officer is expected to be objective, and that an internal review can resolve simple issues quickly without escalating to the PPAA. The debate centers on whether Tanzania should adopt a system more like Kenya's, where an independent body (the PPARB) handles complaints directly, removing the procuring entity from the decision-making role. Proponents of change argue that this would enhance confidence in the process – bidders would not feel like they are appealing to the very people who rejected them. On the other hand, some fear that eliminating the first stage could overload the PPAA with frivolous cases and potentially slow down the procurement process. The study's findings suggest that while the first stage might filter some issues, it often does so in a way that is unsatisfactory to complainants. Therefore, a reform in this aspect is an open topic for discussion.

Another controversy is the issue of over-regulation against practicality. The legal framework is detailed, structured, and requires strict timelines. Some stakeholders argue that these tight deadlines, while good for quick resolution, can be unrealistic in complex cases (e.g., large infrastructure tender disputes might need more time to gather evidence). The PPAA has managed within 45 days admirably, but at times this might come at the cost of thoroughness or the parties feeling fully satisfied. Additionally, there is debate on the cost of appeals – to discourage frivolous complaints, there is usually a fee for filing an appeal at PPAA (the amount is prescribed in regulations). For small bidders, this fee and the cost of preparing an appeal (perhaps hiring legal counsel) can be a barrier. Some have called for lowering fees or providing legal aid in procurement cases to ensure even small suppliers can seek justice. Others caution that too low a barrier could flood the system with petty complaints. This debate is essentially about accessibility versus efficiency.

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A further contentious issue relates to the scope of complaints allowed. Under the procurement law, some matters cannot be complained about – for instance, the law may bar challenges to certain decisions like the selection of procurement method or cancellation of a tender when the decision is deemed administrative (there are nuances in the PPA about what is contestable). Some bidders and legal experts find these ouster clauses problematic, arguing that any decision that affects bidders should be reviewable. For example, if a procuring entity cancels a tender ostensibly for public interest but possibly to avoid awarding to an “undesired” winner, shouldn’t that be challengeable? At present, if a tender is canceled before award, bidders have limited recourse (they might complain to PPRA or the Minister, but not to PPAA). There is debate on expanding the jurisdiction of PPAA to cover more scenarios, to avoid leaving potential injustices unaddressed.

Another debate touches on the balance between the efficiency of procurement and the right to challenge the procurement process. Some government officials quietly voice that the procurement review process can cause costly delays – e.g., projects stalled due to injunctions or re-tendering can mean loss of a budget cycle or lapsing of donor funds. This reflects a broader dialogue: how to ensure oversight does not become overreach that hampers the ability of government to deliver quickly. Some procurement practitioners complain that fear of complaints makes tender committees overly cautious or indecisive, which can slow projects. Conversely, from the accountability side, one can argue that any delays caused by legitimate appeals are a necessary price to pay to avoid corruption and wastage. This is essentially a debate of speed against accountability, and finding the right balance is an ongoing policy consideration.

Finally, the impending implementation of the new Public Procurement Act 2023 is a source of current discussion. Stakeholders need to check that reforms are addressing any of the contentious issues identified, refine the complaints process, and strengthen provisions on transparency in the publication of contract awards and appeals outcomes. Therefore, reforms should emphasize value for money and explicitly strengthen transparency. This is because, if transparency diminishes, disputes might ironically increase (since keeping things secret tends to breed suspicion). Thus, civil society actors debate the importance of maintaining or increasing transparency under the new reforms, including keeping the appeals mechanism open and visible.

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5. Study Implications

The analysis carried out in this study carries several important implications across practical, managerial, and theoretical dimensions, particularly for stakeholders in science, policy, and practice who seek to leverage public procurement processes as solutions to societal challenges. By examining the interplay of administrative review and procurement disputes in local government, we can derive lessons and recommendations that resonate beyond the immediate context of LGAs, extending to broader governance and public sector management discussions.

5.1. Practical Implications

From a practical standpoint, the findings highlight steps that can be taken to enhance the effectiveness of procurement oversight mechanisms and ensure real-life impact by firstly, strengthening independent review and fairness. The evidence suggests a need to insulate the dispute resolution process from potential biases at the procuring entity level. Practically, this could mean revising guidelines so that when an LGA's accounting officer receives a complaint, a neutral party is involved in the review. Such a change would directly address the impartiality concerns identified. It would give bidders greater confidence that their grievances will be evaluated on merit rather than dismissed out of institutional self-interest. The study underscores that transparency is both a deterrent to malfeasance and a cure for mistrust. Practically, all LGAs and procuring entities should be mandated (and assisted) to publish procurement information proactively – not just tender opportunities, but contract awards, names of winners, and brief justifications for the choice. Additionally, the outcomes of complaints and appeals should be transparently communicated. For instance, PPAA could publish a quarterly bulletin summarizing the cases decided, the key issues, and lessons, in plain language and disseminate it to all procuring entities and registered suppliers.

5.2. Managerial Implications

From a managerial perspective (i.e., implications for those managing public sector organizations, projects, or oversight agencies), the study provides insight into how management practices can improve procurement governance by improving internal controls in LGAs. LGA management should strengthen its internal procurement review processes. Before any contract award is finalised, managers could institute an internal check (almost like a mock protest review) where a separate unit or an internal audit section reviews the tender process to ensure it can withstand scrutiny. By catching errors internally, management can prevent disputes. Essentially, being

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self-critical pre-emptively is a managerial best practice that emerges from knowing what typically causes appeals.

Managers have to go beyond compliance and foster an organizational culture that values ethics and transparency. The controversies noted often stem from pressure from leadership or politicians. Managerial leadership in LGAs must set the tone that integrity is non-negotiable. Practical steps include: having codes of conduct for Tender Board members, declaring conflicts of interest in evaluation panels, rotating procurement staff to avoid expedient relationships, and rewarding staff who demonstrate adherence to rules even under pressure. If management visibly supports staff in doing the right thing (for example, backing a procurement officer who disqualifies a favored but non-compliant bidder), it emboldens ethical behavior. This, in turn, reduces the incidence of appeals caused by unethical decisions. For oversight agencies like PPRA, PPAA, and CAG, the managerial implication is to ensure they are adequately resourced and staffed to perform their roles. The PPAA in particular may need more personnel or financial resources as the caseload grows (average 42 appeals/year might increase further as awareness grows). A well-resourced PPAA can conduct more outreach and possibly handle more complex cases with greater analysis (e.g., employing technical experts to assist on cases involving highly technical matters like ICT system procurements).

5.3. Theoretical Implications

On a theoretical level, the study's findings contribute to the discourse on governance, administrative law, and development. On Governance and Accountability Frameworks, the interplay observed in Tanzania reinforces theories of horizontal accountability – institutions like PPAA and PPRA act as horizontal accountability mechanisms holding other state actors to account, complementing vertical accountability. The ascendancy of such mechanisms in a developing country context supports the idea that strengthening institutions can yield concrete improvements in governance outcomes. It adds an empirical case to the body of knowledge advocating institutional checks and balances in public financial management as a means to curb corruption and enhance efficiency (e.g., as posited by scholars like Rose-Ackerman on corruption control, etc.). The Tanzanian case might interest comparative public administration theorists, as it shows that even without a strong tradition of judicial review, a country can develop alternate quasi-judicial means to uphold the rule of law in public administration.

The issues of impartiality and bias identified echo classic administrative law concerns. The findings here imply support for the principle that justice must not only be done but seen to be done. The criticism of accounting officers' handling of

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disputes against their own decisions resonates with the concept of independence of adjudication, a core theoretical principle. Thus, the Tanzanian experience could be used as a case study in academic discussions about designing administrative redress mechanisms: it highlights the trade-off between efficiency (resolving in-house quickly) and credibility (ensuring neutrality). The fact that Tanzania is grappling with this trade-off in real time could inform theoretical models or frameworks that seek to predict outcomes of different institutional designs in public law.

The study also implies something about how reforms spread or stall. It appears Tanzania is keenly aware of international best practices (the law and reforms have often mirrored model laws and regional trends). Yet, local context matters – e.g., requiring internal review might have been seen as fitting Tanzania's administrative culture initially. The current debate might lead to adopting more external review akin to neighbours. The theoretical implication is that policy convergence in procurement oversight might increase as countries learn from each other. Future research could use this as a basis to examine if Tanzania's eventual reforms (should they occur) in the dispute system align more closely with the likes of Kenya or other models, indicating a diffusion of norms about independence in procurement review.

In conclusion, the implications of this research are multi-fold: practically, it provides a roadmap for fine-tuning procurement oversight to achieve tangible development outcomes; managerially, it guides public sector leaders in embedding integrity and accountability into procurement operations; and theoretically, it enriches the discourse on how institutional mechanisms can be harnessed to solve real-life governance challenges, demonstrating the ever-evolving dance between rules, institutions, and the public interest.

6. Conclusions

This research paper set out to examine "The Ascendancy of Administrative Review on Public Procurement Disputes in Tanzania's Local Government Authorities, Case of Dodoma Region," and through a detailed qualitative content analysis, it has provided a comprehensive look at how procurement oversight and dispute resolution have evolved and impacted public procurement at the local level from 2004 to 2024. In conclusion, this research has provided important insights into the subject under investigation and contributes meaningfully to the existing body of legal and policy scholarship. One of the major strengths of the study lies in its comprehensive analysis of the selected case study, which enabled an in-depth understanding of the legal, institutional, and practical dimensions of the issue. The use of relevant legal

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frameworks, empirical evidence, and contextual interpretation strengthened the reliability and relevance of the findings. However, the study also revealed certain weaknesses, including limitations in data coverage, dependence on specific case contexts, and constraints associated with access to primary legal or institutional records, which may have affected the breadth of generalisation.

The study finds that administrative review – as embodied by the Public Procurement Appeals Authority (PPAA) and the prior internal review by procuring entities – has become an indispensable component of public procurement governance in Tanzania. Over the last decade, this mechanism has grown in usage, visibility, and impact, effectively contributing to greater accountability and fairness in public contracting. The PPAA's decisive actions in correcting flawed tender outcomes (such as cancelling awards tainted by irregularities) demonstrate that the system is working as a safeguard to ensure that procurement processes yield value for money and adhere to the rule of law. Importantly, the administrative review system has operated with commendable efficiency – resolving cases within the stipulated days – thereby proving that justice in procurement disputes need not be slow.

Regarding applicability, the case study offers valuable lessons that may be extended to other countries with comparable legal, economic, and institutional environments, particularly developing countries facing similar governance, regulatory, or judicial challenges. While contextual differences must be taken into account, the findings present transferable principles and policy implications that can inform legal reforms, institutional strengthening, and comparative legal analysis in similar jurisdictions. The research also concludes that ethical compliance in procurement has generally improved during the period, aided by regulatory reforms, oversight audits, and the deterrent effect of the dispute mechanism. Increased transparency measures, particularly the introduction of e-procurement, have begun to bear fruit in reducing opportunities for malfeasance and in providing better evidence when disputes do occur. However, the analysis clearly shows that challenges remain: the design of the dispute resolution framework harbors a conflict-of-interest issue at the initial review stage, and there is a palpable need to bolster the perception of independence and fairness in the eyes of stakeholders. While PPAA is independent, the requirement for an aggrieved bidder to first complain to the very entity they are complaining about is a structural weakness that somewhat undermines the credibility of the process.

Nevertheless, the research approaches employed in this study are not without disadvantages. The case study method, while rich in contextual depth, may limit broader generalizability beyond the selected setting. Likewise, reliance on qualitative and doctrinal analysis may introduce interpretive bias and reduce the

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ability to establish causal relationships with statistical precision. These methodological limitations should therefore be considered when interpreting the findings and applying them in broader contexts. Another conclusion is that stakeholder trust in the procurement dispute system, though improving, is not yet optimal. Many in the business community still harbour doubts about whether the system is impartial or worthwhile (MAPS 2025). This is a crucial insight: no matter how well a system might function on paper, its success is ultimately measured by the confidence users have in it. Therefore, efforts must continue to make the system not only fair, but also perceived as fair.

Importantly, this research has significant implications for the legal community. It contributes to legal scholarship by clarifying doctrinal issues, highlighting regulatory gaps, and offering evidence-based recommendations for legal and institutional reforms. The findings may assist legal practitioners, policymakers, judicial officers, academics, and regulatory authorities in improving decision-making, enhancing compliance, and strengthening the rule of law within the relevant field. Ultimately, the study advances discourse within the legal community and provides a foundation for future research and policy interventions. The research confirms that Tanzania's experience aligns with a broader narrative in public sector reform by establishing specialized oversight institutions, which significantly strengthen governance by providing checks on administrative actions. The ascendancy of administrative review in procurement disputes has thus far been a positive force – leading to corrections of wrongs, greater adherence to procedures, and even financial savings for the government. In the Tanzanian context, this has meant that local projects and services stand a better chance of being delivered properly because disputed tenders get rectified rather than allowing substandard awards to go unchallenged.

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