



EFFECT OF REGULATORY REFORMS ON SERVICE DELIVERY IN PROCURING ENTITIES IN TANZANIA: MODERATING ROLE OF DEPARTMENTAL COORDINATION

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Abstract

Public procurement represents an important institutional mechanism through which governments transform public resources into goods, works and services for citizens. In Tanzania, successive procurement reforms have sought to strengthen regulatory compliance, transparency, accountability, efficiency and value for money. However, the extent to which regulatory reforms translate into improved service delivery at the procuring-entity level remains an important empirical question. This study examined the effect of regulatory reform on service delivery in procuring entities in Tanzania and assessed whether departmental coordination moderates this relationship. The study was guided primarily by Institutional Theory and supported by Systems Theory. The study adopted a postpositivist philosophy, a deductive approach, and an explanatory cross-sectional survey design. Data were collected from 270 respondents drawn from six strata of procuring entities in Dodoma Region using a structured questionnaire and stratified sampling. Data were analysed using Partial Least Squares Structural Equation Modelling through SmartPLS version 4.1.1.2 software. The results indicate that regulatory reform has a positive and statistically significant effect on service delivery ($\beta = 0.315$, $t = 6.299$, $p < 0.000$). Moderating effect of departmental coordination on the relationship between regulatory reform and service delivery is negative but statistically significant ($\beta = -0.111$, $t = 2.579$, $p = 0.010$). This suggests that although regulatory reform generally improves service delivery, its positive effect weakens as departmental coordination increases. In practical terms, higher levels of coordination may introduce constraints that gradually reduce the flexibility and responsiveness needed for reforms to translate into better service delivery outcomes.

Keywords: *Regulatory Reform; Public Procurement; Service Delivery; Departmental Coordination*

1. INTRODUCTION

Service delivery is the capacity of public institutions to provide timely, efficient, accessible, equitable and responsive services that meet citizens' needs and expectations (Denhardt & Denhardt, 2015). In public procurement, service delivery extends beyond purchasing to include the successful acquisition and distribution of goods, works and services required to implement government programmes and achieve organisational objectives. Regulatory reform is a principal mechanism through which governments seek to improve public procurement performance and, ultimately, service delivery. In the procurement context, regulatory reform involves changes to legislation, regulations, institutional responsibilities, procedures, oversight arrangements and technological systems intended to improve transparency, competition, accountability, efficiency and value for money. The underlying assumption is that clearly defined rules and stronger enforcement mechanisms constrain undesirable organisational behaviour and establish predictable procedures for the acquisition and management of public resources. Effective regulatory reform should therefore reduce procurement inefficiencies, strengthen accountability and facilitate the timely acquisition of goods, works and services necessary for public programmes. Research on public procurement reform shows that stronger regulatory and institutional arrangements can improve procurement transparency, competition, accountability and efficiency, which are important conditions for effective

public-sector performance (Arrowsmith, 2017; OECD, 2023). Similarly, evidence on procurement digitalisation indicates that electronic procurement can reduce transaction costs, increase transparency and strengthen monitoring, thereby improving procurement performance. However, the empirical literature also shows that regulatory reform does not automatically yield improved organisational outcomes. The effectiveness of regulatory provisions depends on enforcement capacity, institutional capability, professional competence, leadership commitment and the quality of implementation (Matto, 2017; World Bank, 2024).

1.1 Statement of The Problem

Evidence from Tanzania presents a similar yet more complex picture. Tanzania has progressively strengthened its procurement regulatory framework through successive procurement laws and institutional reforms. The Public Procurement Act of 2011 and its 2016 amendments were followed by the Public Procurement Act No. 10 of 2023, which took effect on 17 June 2024. The reforms have sought to strengthen procurement governance, clarify institutional responsibilities, improve compliance and enhance efficiency. The introduction and mandatory use of the National e-Procurement System of Tanzania (NeST) represent an additional dimension of reform intended to improve transparency, efficiency and the monitoring of procurement transactions (PPRA, 2024). These developments indicate substantial institutional progress in Tanzania's attempt to modernise public procurement. The reforms were expected to strengthen procurement operations and ultimately improve service delivery (Mchopa et al., 2024). Despite these efforts, significant procurement and service delivery problems persist within public institutions. Reports by the Controller and Auditor General for the financial year 2022/2023 revealed procurement irregularities involving billions of Tanzanian shillings, including the procurement of goods without proper inspection, payments made without tender board approval, payments for undelivered goods and services, and procurement conducted without Local Purchase Orders (CAG, 2023). Specifically, goods worth TZS 3.1 billion were procured and utilised without proper inspection, while procurement worth TZS 4.34 billion was conducted without tender board approval. In addition, 25 Local Government Authorities made payments amounting to TZS 744.12 million for goods and services that were never delivered, and 18 LGAs made payments of TZS 1.99 billion to suppliers without issuing Local Purchase Orders (CAG, 2022; CAG, 2023). These findings indicate persistent non-compliance with procurement procedures, weak accountability, poor contract management, and ineffective implementation of procurement reforms within public procuring entities. Such challenges continue to undermine efficiency, transparency, public trust, and the quality of services delivered to citizens (Komakech, 2016; Basheka, 2017; Mrope et al., 2017a). Nevertheless, the persistence of procurement deficiencies indicates that regulatory reform has not fully resolved service-delivery problems. PPRA and CAG reports continue to identify instances of non-compliance, weak procurement planning, deficiencies in contract management, and delays in implementation. The persistence of these weaknesses indicate that regulatory reform establishes the formal institutional conditions for improved performance but does not, on its own, determine how organisational actors implement those requirements. The effectiveness of reform may therefore depend on organisational mechanisms that facilitate the integration of activities across departments.

2. THEORETICAL FRAMEWORK

The study was guided by both Institutional and Systems Theory. The application of both Institutional and Systems Theory enabled this research to develop a comprehensive theoretical framework that adequately explains the effect of regulatory reforms on service delivery within procuring entities in Tanzania. It was considered appropriate to combine the two theories to ensure that both the institutional and operational aspects were addressed sufficiently and exhaustively in explaining the topic under investigation. Institutional Theory was the primary theory that had been applied in this research since it addresses the issues of institutions involved in the reforms being examined, namely: regulatory reforms, organisational norms reforms, and organisational culture reforms. As noted by Scott (1995; 2014), three important institutional pillars govern the behaviour and performance of organisations: the regulatory system, the normative system, and the cultural-cognitive system. In this research, regulatory reforms were examined in terms of procurement laws and policies. Nevertheless, while relevant to the study, Institutional Theory offers few insights into the dynamics of interaction and coordination among organisational units implementing procurement reforms to improve service delivery. While the theory focuses more on issues such as institutional pressures, legitimation, compliance, and organisational conformity, it pays little regard to the processes of communication, cooperation, and interdependence among departments involved in service delivery and procurement. It is this gap that led to the inclusion of Systems Theory as a supplementary theory alongside Institutional Theory in this research.

Systems Theory, advanced by Bertalanffy (1968), considers organisations as systems comprising interdependent units that collaborate to achieve common objectives. The theory places great emphasis on

coordination, communication, integration, and feedback within organisations. For this study, Systems Theory serves as an elaboration of Institutional Theory, explaining how coordination between departments influences the link between procurement reforms and service delivery. Coordination among procurement-related departments enhances information sharing, cooperation, and the coordination of activities.

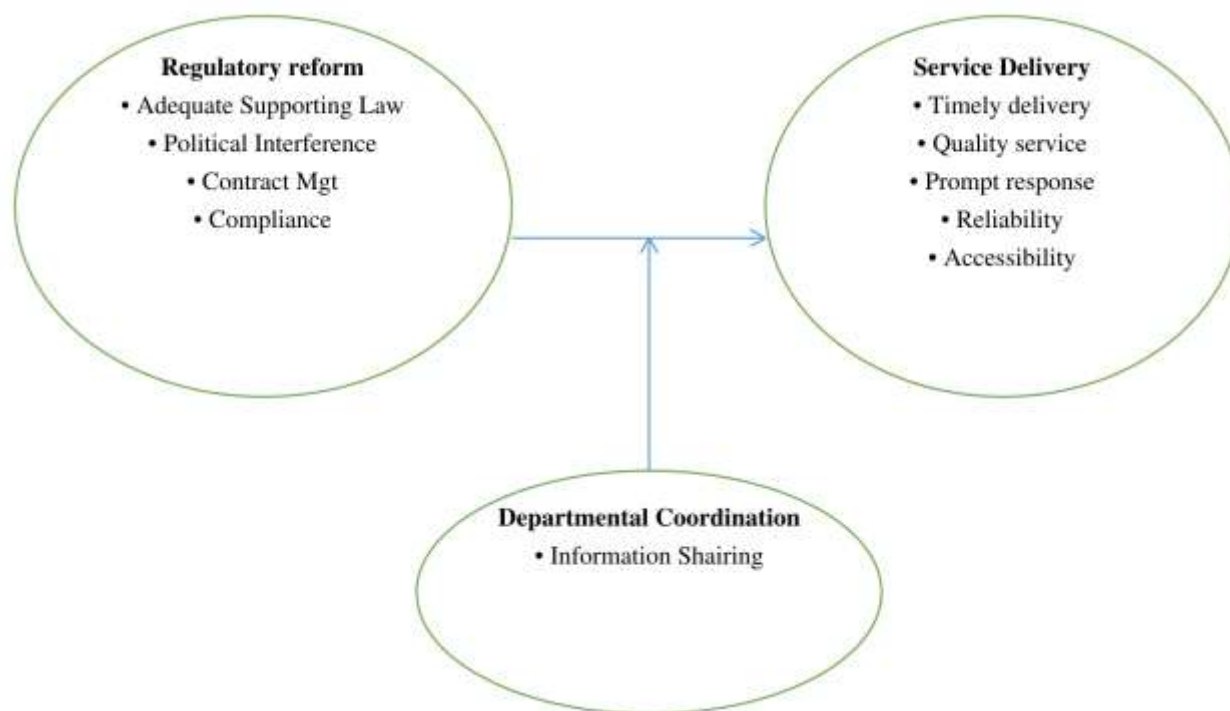
3. LITERATURE REVIEW

Thuo and Njeru (2014) studied the effects of PP reforms on service delivery at the National Spinal Injury Referral Hospital in Nairobi. Findings showed that the non-involvement of Heads of Department in contract management negatively affected service delivery. Prolonged procurement cycles, on the other hand, affected service delivery, leading to dissatisfaction and demoralisation among staff due to frequent stockouts. Matto (2017) conducted a critical analysis of public procurement reforms, compliance, challenges, and prospects in Tanzania's public sector procurement. The findings revealed that compliance improved from -41% in the financial year 2006/2007 (first procurement audit) to -7% in 2015/2016. Moreover, Panya and Awuor (2023) conducted a study to identify the challenges, constraints, and opportunities affecting public procurement reforms in Africa. The research adopted content analysis and relied heavily on secondary data. The study found that effective procurement transformation requires robust procurement systems and trained procurement staff with the necessary knowledge, skills, and competencies.

Minami et al. (2021), found out that the effect of coordination is not always straightforward. Their study shows that while centralized coordination can help organizations respond to local shocks, its benefits depend on the level at which it is applied. When coordination is moderate, it tends to support performance improvements, but when it becomes too intense, it can start to work against effectiveness. Wiedermann et al. (2024) found out that while coordination can improve service delivery when flexible and relational, it may become less effective when overly formalised, particularly in complex service environments where adaptability is essential. Taken together, these studies support the idea that coordination does not operate in a straightforward, linear manner but instead produces different outcomes depending on how it is structured and applied.

3.1 Conceptual Framework

The conceptual framework in Figure 1 depicts the relationship between public regulatory reform and service delivery. It further indicates that regulatory reform is an independent variable, while service delivery is a dependent variable. Departmental coordination acts as a moderator in the context of regulatory reform by facilitating communication, identifying issues and maintaining standards.



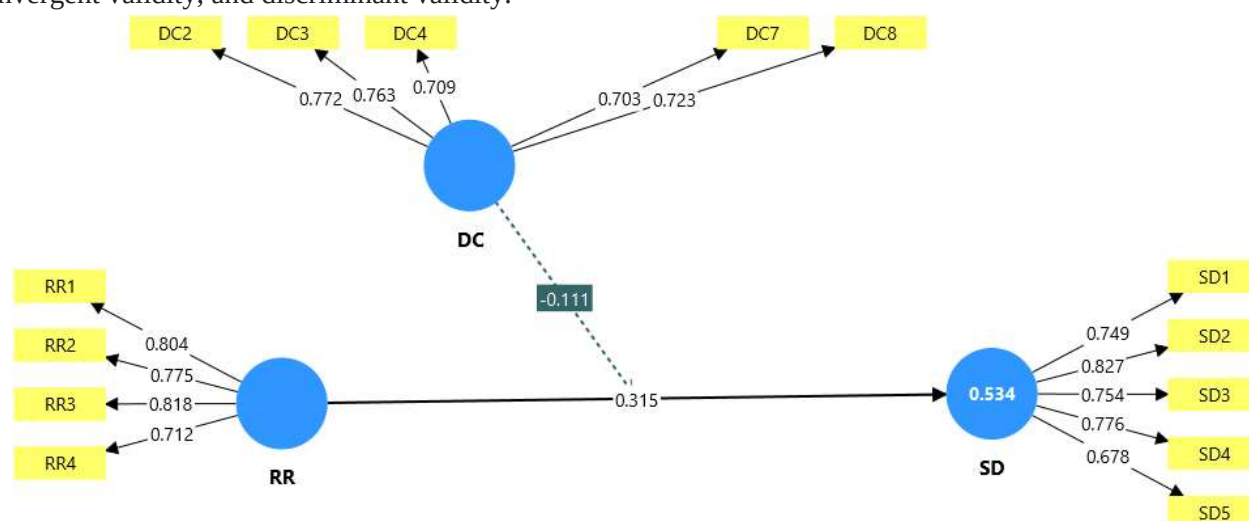
4. METHODOLOGY

The research used an explanatory cross-sectional design. When the goal is to explain relationships between variables, researchers use an explanatory research design (Forza, 2002; Saunders et al., 2016). This study's explanatory research design was considered significant because it aims to investigate the relationship between regulatory reform and service delivery, with departmental coordination as a moderator. Data were collected from 270 respondents in the Dodoma Region, Tanzania, through a semi-structured questionnaire. For sample selection, stratified sampling was used to determine the sample size and ensure equal representation across all procurement registration categories. Finally, data were analysed using SEM PLS through the use of SmartPLS Version 4.1.1.2 Software.

5. RESULTS AND DISCUSSION

5.1 Measurement Model Assessment

The measurement model was assessed using four criteria: indicator reliability, internal consistency reliability, convergent validity, and discriminant validity.



5.1.1 Indicator Reliability

The measurement model demonstrates acceptable to strong indicator reliability across most constructs. Although a few items (SD5) fall slightly below the ideal threshold of 0.7, with loadings of 0.678, this value is still acceptable in exploratory studies if the reliability and validity of the constructs are not compromised, and hence they were retained. Generally, most indicators exceed the recommended threshold, while a few that fall slightly below the recommended threshold were retained because the composite reliability and AVE remained in the acceptable range as indicated in figure 1.

5.1.2 Internal Consistency Reliability

Findings as indicated in Table 1, show that all constructs display Cronbach's alpha values ranging from 0.782 to 0.814, and composite reliability values (rho_A and rho_c) between 0.85 and 0.87, fitting within the suggested range of 0.70 to 0.90 for high reliability and below 0.95 to indicate redundancy among indicators. Values within this range suggest that the indicators are adequately correlated to assess the same construct, yet not so high as to be considered redundant. Composite Reliability, was preferred in this study for its consideration of indicator loadings, also requires values above 0.7 to indicate good reliability.

Table 1: Construct Reliability

	Cronbach's alpha	Composite reliability (rho_a)	Composite reliability (rho_c)
DC	0.788	0.793	0.854
RR	0.782	0.789	0.860
SD	0.814	0.818	0.871

Source: Researcher's Own work

5.1.3 Convergent Validity

The AVE was used to test convergent validity, which should be at least 0.50, meaning that the construct explains half or more of the variance of its indicators. Findings presented in Table 2 indicate that AVE values range from 0.540 to 0.606 (DC 0.540, RR 0.606, and SD 0.575), indicating that all constructs meet the recommended threshold and therefore demonstrate acceptable convergent validity.

Table 2: Convergent Validity

Construct	Average variance extracted (AVE)
DC	0.540
RR	0.606
SD	0.575

Source: Researcher's own work

5.1.4 Discriminant Validity

Discriminant validity ensures that each construct in the model is empirically distinct from the others. A commonly recommended approach in PLS-SEM is the Heterotrait-Monotrait Ratio (HTMT) of correlations (Henseler et al., 2015). HTMT values below 0.85 indicate adequate discriminant validity, particularly when constructs are conceptually similar. All the constructs demonstrate the HTMT values less than 0.85 indicating adequate discriminant validity. Therefore, a threshold of 0.85 is most appropriate for conceptually similar constructs. Regulatory Reforms (RR) shows a moderate correlation with all constructs, reflecting its pervasive impact on organisational processes, as presented in Table 3.

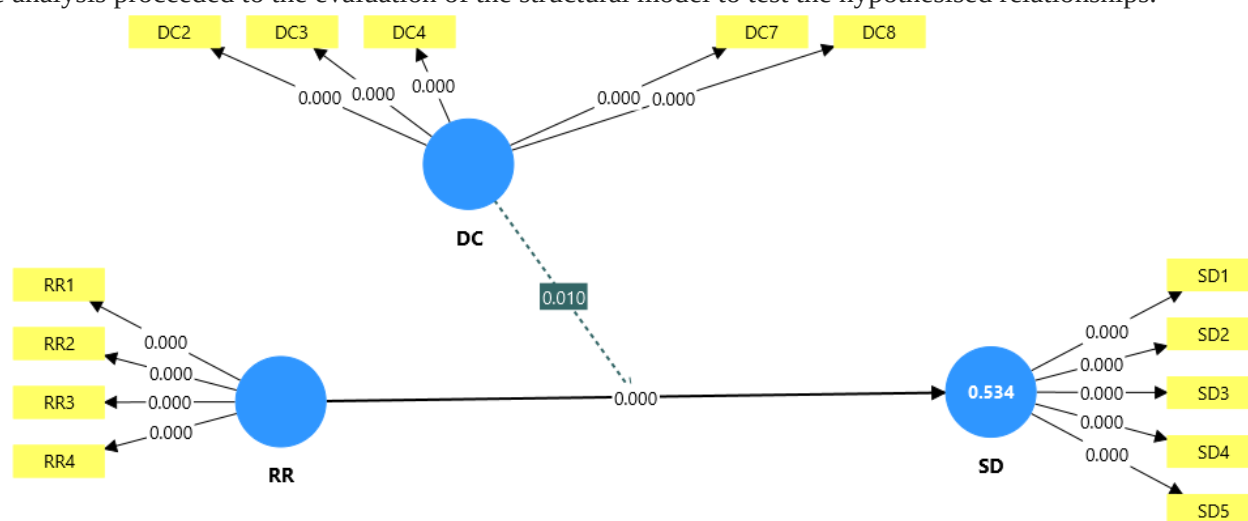
Table 3: HTMT Ratio Correlation

Construct	DC	RR	SD	DC x RR
DC				
RR	0.568			
SD	0.790	0.719		
DC x RR	0.184	0.460	0.374	

Source: Researcher's own work

5.2 Structure Model Assessment

Once the psychometric properties of the measurement model were established to meet the required threshold, the analysis proceeded to the evaluation of the structural model to test the hypothesised relationships.



5.2.1 Coefficient of Determination (R²)

The R² value represents the proportion of variance in the endogenous construct (Service delivery) explained by its predictors in the structural model. In this study, after accounting for the moderating effects of departmental coordination on regulatory reform, the moderated R² for service delivery is 0.534, as indicated in Table 4. This indicates that approximately 53.4% of the variance in service delivery is accounted for by the predictor and its interactions, reflecting substantial explanatory power in social science research contexts (Hair et al., 2022).

Table 4: Coefficient of Determination (R²)

	R-square	R-square adjusted
SD	0.534	0.529

Source: Researcher's own work

5.2.2 Measuring Effect Size

The analysis of effect sizes in Table 5 provides important insights into how departmental coordination interacts with regulatory reform initiatives to influence service delivery.

Notably, the interaction between departmental coordination and regulatory reform ($DC \times RR \rightarrow SD$) shows small effect size on service delivery ($f^2 = 0.030$), indicating that coordination mechanisms although it is important, its influence in the relationship between regulatory reforms and service delivery is small. Regulatory reform exerts a medium effect size on influencing service delivery

Table 5: Effect Size

Construct	f-square
RR -> SD	0.145
DC x RR -> SD	0.030

Source: Researcher's own work

5.2.3 Predictive Relevance

Running the predictive relevance analysis was essential to determine whether including the moderating variable which is in our case departmental coordination enhanced the model's ability to predict service delivery outcomes.

The Q^2 value assesses whether the model can accurately forecast outcomes beyond the data used for estimation. The findings presented in Table 6 reveal a positive Q^2 (0.510). The results confirmed that the model retained modest predictive relevance indicating that the interaction between departmental coordination and regulatory reforms adds meaningful predictive value.

Table 6: Predictive Relevance

	$Q^2_{predict}$	RMSE	MAE
SD	0.510	0.706	0.558

Source: Researcher's own work

5.2.4 Path Coefficient Assessment

The hypotheses were tested using the path coefficients estimated in the structural model within SmartPLS-SEM. Statistical significance was assessed using a two-tailed test, applying the conventional thresholds of a t-value of 1.96 or higher and a p-value of 0.05 or lower. The bootstrapping procedure was run with 10,000 resamples. It is suggested that path coefficients in the structural model ranging from 0 to .10, .11 to .30, .30 to .50, and > .50 are indicative of weak, modest, moderate, and strong effect sizes. Overall, the hypothesis test results were presented in Table 7.

Table 7: Path Coefficient Results

Hypothesis	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics ((O/STDEV))	P values
RR -> SD	0.315	0.317	0.050	6.299	0.000
DC x RR -> SD	-0.111	-0.115	0.043	2.579	0.010

Source: Researcher's own work

Key:

H1: Regulatory reform has a significant and positive effect on Service Delivery.

H2: Departmental coordination significantly and positively moderates the relationship between regulatory reform and service delivery

5.2.4.1 Regulatory Reform and Service Delivery

To assess the hypotheses, the significance of the structural paths was examined through a bootstrapping procedure in Smarts-SEM 4.1.1.2. The analysis used a two-tailed test with a t-value threshold of 1.96, a significance level of 0.05, and 10,000 bootstrap resamples. The results, as presented in Table 7, indicate that Regulatory Reform (RR) has a positive and significant direct effect ($\beta = 0.315$, $t = 6.299$, $p = 0.000$) on service delivery. This suggests that improvements in procurement laws, regulations, procedures, and oversight

mechanisms contribute to better service outcomes by promoting transparency, accountability, and efficiency in the use of public resources. In practical terms, when procurement activities are guided by clear rules and effective enforcement, organisations are more likely to acquire the right goods and services at the right time and at the right cost, thereby enhancing service delivery.

5.2.4.2 Departmental Coordination Moderating Role on Regulatory Reform and Service Delivery

The study tested the moderating role of departmental coordination in the relationship between regulatory reform and service delivery. This was intended to test hypothesis (H2), which states that departmental coordination significantly and positively moderates the relationship between regulatory reform and service delivery.

To test the hypothesis, structural path analysis was conducted using bootstrapping in complete slower mode with 10,000 resamples and a two-tailed test, yielding the statistical information presented in Table 7. The findings indicate that the moderating role of departmental coordination in the relationship between regulatory reform and service delivery is negative but statistically significant ($\beta = -0.111$, $t = 2.579$, $p = 0.010$). This suggests that although regulatory reform generally improves service delivery, its positive effect weakens as departmental coordination increases. In practical terms, higher levels of coordination may introduce constraints that gradually reduce the flexibility and responsiveness needed for reforms to translate into better service delivery outcomes.

6 CONCLUSION

The findings suggest that changes to procurement legislation, regulations, and compliance contribute to greater transparency, accountability, and efficiency in procurement processes, ultimately improving service delivery. The results further imply that effective service delivery is not only about having procurement regulations; they must be implemented and enforced. This conclusion aligns with the Institutional Theory prediction about the effects of formal institutions on organisations. Although coordination is generally viewed as beneficial, this finding suggests that excessive coordination may introduce additional layers of bureaucracy, increase procedural complexity, and slow decision-making.

7. RECOMMENDATIONS

The study's findings offer critical insights into how regulatory reforms and departmental coordination jointly shape service delivery within procurement entities.

Government institutions should recognise that regulatory reforms can improve service delivery independently and consistently, even without strong coordination effects. This suggests that the existing regulatory framework provides a stable foundation for service performance. Policymakers should therefore sustain and reinforce regulatory reforms that emphasise transparency, accountability, and service efficiency. The findings caution against coordination practices that undermine departmental autonomy. Staff should be encouraged to participate in co-design and co-delivery of services to ensure that coordination remains inclusive rather than imposed.

8. AREA FOR FURTHER STUDIES

Confining the study to Dodoma has certain limitations. Public institutions in other regions of Tanzania may operate under different conditions shaped by variations in resource availability, administrative capacity, infrastructure, and local socioeconomic contexts. As a result, procurement practices and service delivery outcomes may differ across regions.

Contextually, service delivery is influenced by broader contextual factors, including political stability, economic conditions, citizen expectations, and public policies. These external factors were not included in the study, which limits the ability to fully capture all determinants affecting service delivery outcomes. Incorporating these variables in future research would provide a more holistic understanding of the dynamics at play.

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