

Compliance Gaps in Public Procurement and Contract Management: Empirical Evidence from the Controller and Auditor General Audit Reports on Public Authorities and Other Bodies in Tanzania (2014/5–2023/24)

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ABSTRACT

Public procurement and contract management account for a substantial proportion of public expenditure in Tanzania and play a critical role in public financial management, accountability, and value for money. Despite successive procurement reforms, including the enactment of the Public Procurement Act No. 10 of 2023, audit evidence continues to reveal persistent compliance challenges across public authorities. This study examines procurement and contract management compliance gaps using longitudinal audit evidence from the Controller and Auditor General's (CAG) Annual Reports on the Audit of Public Authorities and Other Bodies, covering the ten years from the 2014/15 to 2023/24 Financial Years.

The study adopts a qualitative document analysis design, systematically reviewing audit findings across the procurement cycle and contract lifecycle to identify recurring areas of non-compliance and assess their persistence and evolution over time. Audit observations were thematically analyzed with particular attention to procurement planning, tendering procedures, contract supervision, performance securities, payment administration, and contract variations.

The findings reveal that compliance gaps are systemic and persistent, with weaknesses concentrated largely in the post-award phase of procurement. Recurring issues include weak contract supervision, expired or insufficient performance securities, delayed payments, frequent contract variations, and misalignment between procurement plans and implementation. While regulatory reforms have expanded the scope of compliance obligations, the evidence indicates that legal changes alone have not been sufficient to eliminate long-standing governance weaknesses. Instead, limited institutional capacity, weak enforcement, and inadequate follow-up on audit recommendations continue to undermine procurement performance.

The study demonstrates the analytical value of Supreme Audit Institution evidence in assessing procurement governance over time. It contributes to both academic literature and policy dialogue by highlighting the need to complement legal reforms with strengthened contract management systems, institutional learning, and accountability mechanisms. The findings underscore the importance of leveraging audit evidence as a tool for improving procurement governance and public sector performance in developing country contexts.

Keywords: Public procurement; Contract management; Compliance gaps; Audit evidence

INTRODUCTION

Public procurement is a principal mechanism through which governments convert public funds into goods, works, and services that support socio-economic development. In Tanzania, procurement undertaken by public authorities and other bodies accounts for a significant share of public expenditure, making procurement and contract management central to public financial management, accountability, and value for money.

However, to improve governance in the matter, the Tanzanian government has implemented significant procurement reforms, which have led to the enactment of the Public Procurement Act of 2023 Act No. 10. This

Act expanded the application of the regulation of the entire value chain and included significant matters such as the anchoring of value for money in the regulation, an obligation to use electronic procurement, improvement in the regulation of the public entities conducting commercial operations, and a specific legal framework for the management of the contract. These reforms substantially changed the compliance obligations of procuring entities and expanded the scope of what auditors are required to assess when examining procurement and contract management practices.

Within this evolving legal and institutional environment, the Controller and Auditor General (CAG) plays a critical role in providing independent oversight through annual audits of public authorities and other bodies. CAG audit reports constitute an authoritative source of systematic evidence on compliance with procurement laws, regulations, and contractual obligations. They offer a unique opportunity to assess how procurement and contract management frameworks operate in practice, beyond their formal design.

However, existing academic and policy-oriented studies on public procurement in Tanzania remain limited in their use of audit evidence as an empirical basis for analysis. Much of the literature focuses on legal provisions, institutional arrangements, or isolated case studies, with limited longitudinal analysis of audit findings to understand recurring compliance challenges in procurement and contract management. This gap constrains evidence-based reforms, particularly at a time when auditors and procuring entities are required to internalize and operationalize a substantially revised procurement regime.

This study responds to that gap by systematically examining procurement and contract management compliance using audit evidence from the CAG Annual Reports on Public Authorities and Other Bodies. By focusing on audit findings, the study seeks to strengthen understanding of compliance dynamics in public procurement and contribute to ongoing policy and institutional reform efforts.

This study addresses this gap by examining compliance gaps in public procurement and contract management within Tanzania's public authorities using audit evidence from the CAG Annual Reports on Public Authorities and Other Bodies. Drawing on longitudinal audit evidence covering multiple financial years, the study analyzes patterns of procurement and contract management compliance, identifies recurring areas of non-compliance, and examines the extent to which audit findings reflect alignment with the prevailing legal and institutional framework governing public procurement.

Specifically, the study explores:

1. The key areas in which public authorities exhibit non-compliance in procurement and contract management;
2. The persistence and evolution of procurement and contract management compliance gaps over time; and
3. The extent to which audit evidence supports institutional learning and accountability within the public procurement system.

The study aims to contribute to academic literature, policy dialogue, and audit practice by strengthening evidence-based understanding of procurement and contract management compliance in Tanzania's public sector.

LITERATURE REVIEW

Public Procurement and Contract Management in the Public Sector

Conceptual Foundations

Public procurement is broadly defined as the process through which public sector entities acquire goods, works, and services to fulfill public functions and deliver services to citizens. Contemporary literature conceptualizes public procurement not merely as an administrative function, but as a strategic instrument for achieving value for money, economic development, sustainability, and good governance (OECD, 2023; Thai, 2017). Modern public procurement frameworks increasingly integrate principles of transparency, competition, fairness, efficiency, and accountability as core governance pillars (World Bank, 2020).

Contract management, in turn, is recognized as an integral component of the procurement function rather than a post-procurement administrative activity. It encompasses activities related to contract execution, supervision,

performance monitoring, payment administration, variations, dispute resolution, and contract closure (CIPS, 2022). Scholars argue that weak contract management is a primary reason why well-designed procurement processes fail to deliver intended outcomes (Flynn & Davis, 2017; Domberger, 2018).

Procurement Cycle and Contract Lifecycle

The procurement cycle is commonly described as a sequence of interrelated stages including needs assessment, procurement planning, tendering, evaluation, contract award, contract implementation, and closure (OECD, 2023). The contract lifecycle overlaps with, and extends beyond, the procurement cycle by emphasizing post-award responsibilities such as performance management, compliance monitoring, cost–quality–time control, and risk mitigation (Prier & McCue, 2020).

Recent studies emphasize that governance risks are often concentrated in the post-award phase, where oversight weakens and discretionary decision-making increases (Schapper, Malta & Gilbert, 2020). This has led to growing scholarly attention on contract management as the “missing link” between procurement compliance and service delivery outcomes, particularly in developing country contexts.

Compliance, Governance, and Accountability in Public Procurement

Legal and Institutional Compliance

Compliance in public procurement refers to adherence to applicable laws, regulations, policies, and approved procedures governing procurement and contract management. Legal compliance ensures that procurement decisions are defensible, transparent, and aligned with public interest objectives (OECD, 2021). Institutional compliance, meanwhile, relates to the capacity of organizations to internalize legal requirements through systems, controls, skills, and enforcement mechanisms (Ameyaw & Mensah, 2023).

The literature highlights that frequent legislative reforms, while necessary, can unintentionally increase compliance risks if institutional capacity and learning do not keep pace (Williams-Elegbe, 2022). This is particularly relevant in contexts where procurement reforms introduce new obligations such as electronic procurement, sustainability requirements, and expanded contract management responsibilities.

Risks and Consequences of Non-Compliance

Non-compliance in public procurement has been associated with cost overruns, implementation delays, substandard quality, contractual disputes, and loss of public trust (Transparency International, 2020). Empirical studies further link procurement non-compliance to increased vulnerability to corruption, fraud, and waste, especially in high-value and complex contracts (Søreide, 2019).

From a public financial management perspective, procurement non-compliance undermines value for money and weakens accountability chains by diluting responsibility across multiple actors (World Bank, 2022). Scholars increasingly argue that persistent non-compliance is less a legal failure and more an institutional governance challenge requiring systemic responses rather than ad-hoc corrective actions.

Role of Supreme Audit Institutions in Procurement Oversight

Audit Functions and Accountability

Supreme Audit Institutions (SAIs) play a central role in promoting accountability in public procurement by independently assessing compliance, economy, efficiency, and effectiveness in the use of public resources (INTOSAI, 2019). Through financial, compliance, and performance audits, SAIs provide assurance to legislatures and citizens on whether procurement and contract management practices conform to established standards.

Recent audit literature emphasizes the expanding role of SAIs beyond traditional compliance checking toward identifying systemic weaknesses and governance risks in procurement systems (Morin, 2021). This shift aligns with international audit standards that encourage SAIs to contribute to public sector improvement while maintaining independence.

Use of Audit Evidence in Empirical Research

Audit reports are increasingly recognized as valuable empirical data sources for public administration and governance research. Their standardized structure, longitudinal availability, and entity-wide coverage make them particularly suitable for analyzing patterns of compliance and institutional performance over time (Lonsdale, Wilkins & Ling, 2020).

However, despite their analytical potential, audit reports remain underutilized in peer-reviewed procurement research, especially in developing countries. Where used, studies demonstrate that audit evidence can reveal persistent risk areas, implementation bottlenecks, and gaps between regulatory intent and operational practice (Acheampong et al., 2022).

Empirical Studies on Procurement and Contract Management

Global Evidence

International empirical studies consistently identify procurement planning weaknesses, contract variations, inadequate supervision, and delayed payments as recurring challenges in public procurement systems (OECD, 2023; Prier et al., 2021). Studies from Europe and Asia show that strong legal frameworks alone are insufficient without effective enforcement and performance-oriented contract management (Kaufmann & Carter, 2022).

Recent research also highlights the mixed outcomes of e-procurement reforms, noting improvements in transparency but persistent challenges related to compliance, system integration, and user capability (Aboelmaged, 2021).

African and Tanzanian Context

African procurement studies point to similar challenges, including capacity constraints, weak monitoring, and limited use of performance information in contract management (Basheka & Auriacombe, 2020). In East Africa, empirical evidence suggests that procurement reforms often outpace institutional learning, resulting in compliance gaps despite formal adherence to procedures (Odhiambo & Kamau, 2021).

In Tanzania, existing studies largely focus on procurement law reforms, corruption risks, or sector-specific case studies. Few studies systematically analyze procurement and contract management using audit reports as primary empirical data, particularly over extended time horizons.

Research Gap

Limitations of Existing Studies

The reviewed literature reveals three key limitations. First, many studies emphasize regulatory design without sufficiently examining how procurement and contract management systems function in practice. Second, empirical studies often rely on surveys or case studies that limit longitudinal and cross-entity analysis. Third, the use of SAI audit reports as a structured empirical dataset remains limited in procurement scholarship.

Justification for Audit-Based Longitudinal Analysis

Given their independence, consistency, and longitudinal coverage, CAG audit reports provide a robust empirical foundation for examining procurement and contract management compliance over time. An audit-based longitudinal approach allows for the identification of persistent compliance gaps, institutional learning patterns, and reform implementation challenges. This study therefore fills a critical gap by leveraging audit evidence to advance understanding of procurement and contract management governance in Tanzania's public sector.

METHODOLOGY

This study adopts a qualitative document analysis (QDA) design, using the CAG Annual Reports on the Audit of Public Authorities and Other Bodies for a ten-year period, covering the 2014/15 to 2023/24 Financial Years, as the primary data source. The approach enables longitudinal examination of procurement and contract

management compliance trends across multiple entities. The CAG reports provide authoritative and standardized audit evidence on procurement processes, contract execution, and institutional compliance.

Relevant audit observations were extracted from sections addressing procurement planning, tendering procedures, contract execution, supervision, performance securities, variations, payment administration, and contract closure. To contextualize audit evidence, relevant legal and policy documents including the Public Procurement Act No. 10 of 2023, the Public Procurement Regulations, and contract management guidelines were reviewed alongside recent peer-reviewed literature and international procurement governance frameworks.

The study employed a mixed deductive–inductive approach. Deductively, thematic codes were derived from procurement governance theory and the procurement cycles (planning, tendering, award, post-award contract management). Inductively, new codes were created to reflect emerging patterns unique to Tanzania’s procurement environment. Coding was manually undertaken using an iterative review process. To enhance analytical rigor, coding was conducted in two rounds: (i) an initial categorization by theme and (ii) a validation round to check consistency of category placement over time while a single-coder approach was used due to resource limitations, the analytic framework relied on peer-reviewed coding standards for transparency.

Reliability was strengthened through triangulation with legal frameworks, procurement regulations, and comparative literature. Validity was enhanced by using only authoritative statutory audit reports as data, therefore ensuring independence and objectivity. The study focuses on system-level compliance themes rather than identifying individual institutions, consistent with an ethical and governance-oriented research lens.

RESULTS AND DISCUSSION

Overview of Procurement and Contract Management Audit Findings

Analysis of the CAG Annual Reports on Public Authorities and Other Bodies for the 2014/15–2023/24 Financial Years reveals that procurement and contract management issues constitute a persistent and significant share of audit findings across public authorities. The findings cut across procurement planning, tendering processes, contract execution, and post-award management, indicating that compliance challenges are systemic rather than isolated. Despite successive procurement reforms, similar categories of weaknesses recur across financial years, suggesting limited institutional learning and weak enforcement.

Procurement Planning and Tendering Compliance

Audit evidence shows recurring weaknesses in procurement planning, including misalignment between approved procurement plans and actual procurement activities, inadequate market analysis, and use of inappropriate procurement methods. These weaknesses often undermine competition and transparency at early stages of the procurement cycle. From a governance perspective, deficiencies at the planning stage increase downstream risks in contract execution, reinforcing literature that identifies procurement planning as a foundational control point in public procurement systems.

Tendering-related findings frequently relate to non-adherence to prescribed procedures, inadequate documentation, and weaknesses in evaluation processes. Such findings suggest that procedural compliance remains a challenge, particularly in complex or high-value procurements, and reflect capacity and control limitations rather than mere regulatory gaps.

Contract Management Weaknesses

Contract management emerges as one of the most recurrent problem areas in the audit reports. Common findings include expired or insufficient performance securities, delayed completion of works and services, weak supervision of contracts, and frequent contract variations. These issues align with international evidence that identifies the post-award phase as the most vulnerable segment of the procurement lifecycle.

Delayed payments to contractors and service providers are also consistently reported. These delays have implications for contractor performance, project timelines, and overall value for money. From an accountability

perspective, such weaknesses point to coordination failures between procurement units, user departments, and financial management functions.

Persistence and Evolution of Compliance Gaps

The longitudinal nature of the audit evidence indicates that several procurement and contract management weaknesses persist across multiple financial years. While the legal and regulatory framework has evolved most notably with the enactment of the Public Procurement Act No. 10 of 2023 the audit findings suggest that regulatory change alone has not been sufficient to eliminate long-standing compliance gaps. This persistence underscores the importance of institutional capacity, enforcement mechanisms, and internal accountability systems in translating reforms into practice.

At the same time, the audit reports indicate shifts in the nature of findings, reflecting changing regulatory priorities such as electronic procurement, value for money considerations, and contract management controls. This evolution suggests that while compliance challenges remain, the focus of oversight is gradually broadening from procedural adherence to performance and governance outcomes.

Compliance Patterns Before and After Public Procurement Act No. 10 of 2023

Audit findings indicate that most recurrent compliance gaps; delayed payments, weak supervision, expired performance securities, and unplanned contract variations remained consistent before and after the enactment of Act No. 10 of 2023. However, post 2023 audits note emerging weaknesses linked to new obligations introduced by the Act, including mandatory electronic procurement, expanded value-for-money criteria, and new contract management accountability requirements. This suggests that compliance difficulties increasingly stem from institutional capacity and skills gaps, rather than gaps in the legal framework itself. These observations provide key policy insight: legislative reform alone is insufficient when enforcement, training, and learning systems do not evolve at the same pace.

Audit Recommendations and Institutional Accountability

Audit recommendations consistently emphasize corrective actions related to strengthening procurement planning, enforcing contract management controls, improving documentation, and enhancing supervision. However, the recurrence of similar findings across years indicates uneven implementation of these recommendations. This pattern supports existing literature that highlights weak follow-up and enforcement as key constraints on the effectiveness of audit systems in improving procurement governance.

The findings reinforce the role of audit evidence not only as a compliance-checking tool but also as an instrument for institutional learning. Where audit recommendations are systematically addressed, they provide a pathway for strengthening procurement and contract management systems. Conversely, limited uptake of recommendations perpetuates governance risks and weakens accountability chains.

Discussion in Relation to Existing Literature

Overall, the results are consistent with global and regional studies that identify procurement planning weaknesses, weak contract management, and enforcement gaps as dominant challenges in public procurement systems. The Tanzanian experience mirrors broader evidence from developing country contexts, where procurement reforms often advance faster than institutional capacity and compliance culture.

Beyond confirming the persistence of procurement governance challenges, the findings offer insight into why these gaps endure. Audit evidence suggests weak follow-up on recommendations, fragmented responsibility between procurement and user departments, misaligned incentives that do not reward contract oversight, and political or financial pressures influencing payment timelines. The lack of accountability mechanisms for non-compliance combined with limited staff specialization in contract management skills indicates that the causes of gaps are primarily institutional and behavioral, rather than procedural. This aligns with governance theory literature showing that compliance failures often reflect incentive structures and organizational culture rather than a lack of legal clarity.

RECOMMENDATIONS

The persistence of compliance gaps despite regulatory reforms underscores that Tanzania's procurement system requires not only stronger laws, but also reforms in institutional capability, incentive structures, and accountability. Based on the findings:

Institutionalize Post-Award Contract Management Role.

Given the persistent recurrence of weaknesses related to contract supervision, performance securities, and delayed payments, public authorities should elevate contract management to a core governance function rather than a post-procurement administrative task. This requires formal designation of trained contract managers, clear assignment of responsibilities between procurement units and user departments, and systematic monitoring of contract performance throughout the contract lifecycle.

Enforce Performance Security and Payment Controls

The consistent audit findings on expired or insufficient performance securities and delayed payments point to weak enforcement rather than regulatory gaps. Accounting Officers should ensure strict enforcement of contractual safeguards, including timely renewal and verification of performance securities and adherence to contractual payment timelines. Strengthening coordination between procurement, finance, and user departments is essential to mitigate payment-related risks that undermine contract performance and value for money.

Improve Procurement Planning and Market Analysis

Recurring weaknesses in procurement planning suggest the need for improved integration between procurement plans, budgets, and operational needs. Public authorities should strengthen procurement planning through realistic needs assessments, market analysis, and alignment with approved budgets. This will reduce downstream risks associated with inappropriate procurement methods, contract variations, and implementation delays.

Institutionalize Follow-up on Audit Recommendations

The persistence of similar procurement and contract management issues across financial years highlights gaps in the implementation of audit recommendations. Public authorities should institutionalize mechanisms for tracking, implementing, and reporting on audit recommendations related to procurement and contract management. Parliamentary oversight committees and internal audit units should reinforce accountability by systematically following up on unresolved audit issues.

Build Capacity Focused on Post-Award Management

Capacity-building initiatives should shift focus from procedural tendering compliance toward post-award contract management competencies, including supervision, claims management, variation control, and dispute resolution. Training should target not only procurement staff but also engineers, finance officers, and user departments who interact with contracts.

Leverage Audit Evidence for Institutional Learning

Audit findings should be used proactively as a learning tool rather than solely as a compliance mechanism. Aggregated analysis of audit trends such as those presented in this study can inform risk-based planning, targeted reforms, and continuous improvement in procurement and contract management practices. Strengthening collaboration between NAOT, Public Regulatory Authority (PPRA) and procuring entities, while preserving audit independence, can translate audit findings into practice.

CONCLUSION

This study examined procurement and contract management compliance in Tanzania's public authorities using audit evidence from the Controller and Auditor General's Annual Reports covering the 2014/15– 2023/24 Financial Years. By applying a qualitative, longitudinal document analysis, the study provided systematic

insights into how procurement and contract management frameworks operate in practice within an evolving legal and institutional environment.

The analysis demonstrates that procurement governance challenges are persistent and structural, with weaknesses concentrated largely in the post-award phase of the procurement lifecycle. Despite successive procurement reforms, including strengthened legal provisions and enhanced oversight mechanisms, recurring issues related to contract supervision, performance securities, and payment administration continue to feature prominently in audit reports. This persistence suggests that legal reform alone is insufficient to ensure effective procurement and contract management without corresponding improvements in institutional capacity, enforcement, and accountability.

By leveraging audit reports as a primary empirical source, the study contributes to procurement and public financial management literature by demonstrating the analytical value of Supreme Audit Institution evidence for assessing compliance trends over time. The findings highlight the importance of integrating audit insights into policy formulation, institutional learning, and day-to-day procurement and contract management practice.

Overall, the study underscores the need for a shift from compliance-oriented reforms toward performance- and enforcement-driven procurement governance. Strengthening contract management systems, institutionalizing follow-up on audit recommendations, and building capacity focused on post-award management are essential for translating procurement reforms into sustained improvements in value for money and public sector accountability.

The study relies exclusively on secondary audit documents and therefore does not capture firsthand perspectives of procurement practitioners, auditors, or contractors. The absence of interview or survey data limits contextual interpretation of behavioral drivers behind compliance gaps. Future studies may incorporate mixed-method designs, including key-informant interviews, to complement audit evidence with institutional narratives.

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