

New public management and budgeting practices in Tanzanian Central Government: “Struggling for conformance”

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Abstract

Purpose

The purpose of this paper is to investigate the budgeting practices in the Tanzanian Central Government. New budgeting reforms were introduced following exhortations from the bodies such as the UN, the World Bank and the IMF and reflect the new public management (NPM).

Design/methodology/approach

A grounded theory methodology was used. This methodology is inductive, allowing phenomena to emerge from the participants rather than from prior theory. This ensures both relevance and depth of understanding.

Findings

The principal research findings from the data concern the central phenomenon of “struggling for conformance”. Tanzanian Central Government adopted innovations in order to ensure donor funding by demonstrating its ability to implement imposed budgetary changes. Organizational actors were committed to these reforms through necessity and struggled to implement them, rather than more overtly resisting them.

Research limitations/implications

The research is subject to the usual limitations of case study, inductive research.

Practical implications

This research has several implications for policy-makers of NPM and budgetary reforms. These include the recognition that the establishment of the rules and regulations alone is not adequate for the successful implementation of budgetary and NPM reforms and should involve a comprehensive view of the nature of the internal and external environment.

Originality/value

There are few empirical papers of NPM accounting practices being implemented in the public sector of developing countries and none at all based in Tanzania. The paper identifies the existence of struggling to conform to reforms rather than resistance identified in prior research.

