Effect of Leadership Accountability on Improving Service Delivery in the Public Sector in Tanzania: A Case Study of Ocean Road Cancer Institute, Dar es Salaam

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ABSTRACT

This study assesses the influence of leadership accountability on improving service delivery at Ocean Road Cancer Institute, Dar es Salaam, Tanzania. The specific objectives of this study were to: determine the effect of financial accountability on service delivery; determine the effect of legal framework accountability on improving service delivery; and investigate the influence of management accountability on improving service delivery at Ocean Road Cancer Institute in Dar es Salaam, Tanzania. The study was conducted at the Ocean Road Cancer Institute in Dar es Salaam as a case study. A total of only 110 were filled in and returned, which gave adequate information required for the study. The sample size was selected using simple random and purposive sampling methods. Mixed methods (qualitative and quantitative data) were used to collect, process, and analyze the data. Qualitative data were analyzed through content analysis, while the Microsoft Excel program was used for analyzing quantitative data. Basically, primary data is collected using questionnaires, and secondary data is collected with the aid of a documentary review. The general study findings indicated that the legal framework increased efficiency in service delivery at the Ocean Road Cancer Institute, management accountability helped to ensure efficient utilization of resources, which in turn improved service delivery, and financial accountability helped to ensure funds are used in a transparent and accountable manner at the Ocean Road Cancer Institute. However, corruption, nepotism, misuse of resources, and a lack of transparency and accountability were the challenges that prevented ORCI from providing services effectively. However, the study recommends that the government needs to formulate an effective policy that could address problems associated with ICT facilities, and the policy also needs to solve the problems adequately so that the workers can provide quality service by using advanced computerized systems.

Keywords: *Financial Management Accountability, Legal Framework Accountability, Management Accountability, Leadership*

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I. INTRODUCTION

Access to quality social services in developing countries is less efficient than in developed ones due to a lack of accountability, transparency, misuse of resources, corruption, nepotism, weak administrative systems, and information barriers. Leadership accountability is crucial for fostering trust, transparency, and improved service delivery (Hafiez et al., 2020; Peel & Lipsky, 2021). Leadership accountability is crucial for organizational success, as it involves understanding one's role, employee needs, vision, mission, and strategic goals. Leaders inspire and motivate others to achieve long-term objectives, enhancing staff effectiveness and adding value to global public service delivery (McCall, 2010).

New public management systems in both developed and developing countries have significantly changed the performance of public sector organizations, aiming to improve service delivery. This approach has been adopted by administrators, policymakers, and politicians in both developed and developing countries. Service delivery in public sector organizations is influenced by factors like human resources, technology, transparency, staff motivation, financial management, and accountability. However, it also poses challenges, such as fragmentation, which is a common unintended outcome (Rana et al., 2019; Islam et al., 2018).

Public organizations must be free from corruption and accountable to the government and the public. NPM focuses on efficiency, effectiveness, and equity in service delivery. Governments are introducing managed competition and contracting with the private sector (Matei & Chesaru, 2014). Public organizations must be free from corruption and accountable to the government and the public. NPM focuses on efficiency, effectiveness, and equity in service delivery. Governments are introducing managed competition and contracting with the private sector (Maret, 2016; Rufus & Catherine, 2019).

Tanzania's government is enhancing public services and accountability through leadership and financial resource management. This has led to faster, more transparent, and more accountable service delivery. However,

controlling government appointees, who are more accountable to their political party, remains challenging, despite state efforts to increase public sector accountability. This highlights the need for effective use of public financial resources (Mdee & Thorley, 2016; Bujiku et al., 2019). Tanzania's government has implemented several changes to improve leadership accountability in the public sector, including the "Decentralization by Devolution" law and the Client Service Delivery Charter. However, despite these efforts, there is still a lack of responsibility for both political and public officials in the public sector, despite the Decentralization by Devolution project.

1.1 Statement of the Problem

Leadership accountability in service delivery is still a major concern in Tanzania. Leadership accountability and improved service delivery have received more attention recently as government policies have shifted their focus to achieving the Millennium Development Goals. However, at the moment, service delivery in Tanzania is notably worse than that in other developing nations and significantly more expensive. About 80% of Tanzania's 61 million people live in low-income communities and are notably unable to afford essential social services. For example, in the healthcare system, there are significant health issues such as persistently high rates of infant, child, and maternal mortality, HIV/AIDS, tuberculosis, and malaria. Because the majority cannot afford these services, the government of URT must spend approximately USD 240 million, or lost GDP each fiscal year, to reduce the death toll from malaria, which is followed by HIV/AIDS, where about 1.4 million people between the ages of 15 and 49 are infected and 85,900 deaths are linked to the virus (White et al., 2013).

Despite modest improvements, there are major consequences for local communities in Tanzania as a result of the public health and education sectors' lack of accountability, whereby 33% of doctors who work in the health industry are not present at their locations (Maret, 2016). Only 60% of the five most frequent illnesses can be accurately diagnosed by medical professionals, and only 5% of nurses can do it in more than four cases. A lack of electricity, clean water, and better cleanliness plagues half of the institutions. In only 5% of the 77 cases, there are recurring rates of ground shortages (40%) and insufficient vaccination storage facilities. Only 10% of healthcare facilities had connected back systems by 2014 and 2015, a 6% growth over the previous ten years. But it is challenging for facilities to develop when 90% of healthcare institutions still do not have a method for the public and patients to submit feedback.

Tanzania's civil service accountability is woefully lacking, which hurts most public sector service delivery as well as public complaints to the government (Maret, 2016; Marcossy, 2017). Lack of clear leadership accountability reporting and ambiguous benchmarks for direct responsibility in the government of Tanzania's public offices may be the cause of the majority of the country's public sector accountability. The legal framework governing accountability, to some extent, lacks checks and balances, which in turn allows the government and policymakers the opportunity to review them and adopt new policies based on the demands of the moment (Killian, 2017). Given this situation, the researcher decides to look into the influence of leadership accountability on service delivery in Tanzania's public sector, using the case study of the Ocean Road Cancer Institute to determine the existing status and make suggestions for ways to promote leadership accountability to guarantee improved service delivery.

1.2 Research Objectives

This study was guided by the following objectives:
i.   To determine influence financial management accountability on service delivery in the public sector in Tanzania.
ii. To determine influence of legal framework accountability on service delivery in the public sector in Tanzania.
iii. To determine the effect of management accountability on service delivery in the public sector in Tanzania

1.3 Research Questions

i.   What are the effects of financial management accountability on service delivery in the public sector in Ocean Road Cancer Institute, Dar es salaam?
ii. What are the effects of legal framework accountability on service delivery in the public sector in Ocean Road Cancer Institute, Dar es salaam?
iii. To what extent does management accountability affect service delivery in the public sector in Ocean Road Cancer Institute, Dar es salaam?

II. LITERATURE REVIEW

2.1 Theoretical Review
2.1.1 Decentralization Theory

This theory was proposed by Rondinelli in 1981. The theory posits that the transfer of power and function in an accountable way to the lowest level of administration is aimed at enabling the organization to make decisions on the delivery of social services to the citizens through effective planning, policies, and by-laws. Decentralization of fiscal, legal, and management authority from central government to local government authority has been a key factor in enabling the local government to simplify and strengthen the system of service delivery to the citizen on time and without discrimination. Decentralization, to a great extent, is highly connected with accountability and service delivery systems and has been practiced in several countries, in particular Tanzania, for many years. The theory was of considerable importance to socio-economic development since it enabled organizations to increase government responsiveness to citizens' needs, increase accountability and transparency, and improve democracy from the lowest level to the highest level of the government system (Bardan & Mookkherjee, 2006; Blair, 2000; Daughters & Harper, 2007).

Decentralization became a buzzword following what was perceived as the failure of top-down approaches to development, and demand for new approaches to decentralization came to the forefront of the development agenda with respect to the worldwide emphasis on governance and accountability in the history of human development since the 1980s. Discussion on decentralization is highly correlated with increased citizen participation in the decision-making process and execution of development projects (URT, 1998). Decentralization has been exercised by the organization as an essential tool in reducing corruption, achieving faster transparency and accountability, minimizing misuse of funds, and, in turn, enhancing service delivery to the community and the public at large. Decentralization stimulates community development that potentially leads to the improvement of social service delivery.

Although the theory of decentralization by devolution is deemed important towards the improvement of service delivery at local government authorities, to a great extent, there have been cases including a lack of involvement of stakeholders in the planning, implementation, monitoring, and evaluation of the development project process (Shukuru, 2006; Research on Poverty Alleviation [REPOA], 2005). The theory has failed to explain the methods and techniques that would be used to speed up and strengthen service in the local government authority immediately after the transfer of management and fiscal authority from the center to the local government authority.

2.2 Empirical Review

Eliamin (2019) conducted a study on the impact of public sector accounting on accountability in public institutions. The study was administered by the Tanzania Revenue Authority. The primary aim of this study was to determine how internal control, internal audit, and financial reporting quality affect public institutions' accountability. The study used a descriptive approach and also involved researchers interviewing and collecting primary data from a sample population of 120 respondents using questionnaires. Samples were taken from TRA employees at various levels and departments in the Dar es Salaam offices for the study. The findings disclose that there was a positive but insignificant relationship between internal control and public sector accountability, compared to a favorable yet significant correlation that exists between internal audit and the quality of the financial reports. According to the study's findings, accurate financial reporting assures taxpayers and other interested parties that public funds are being used wisely to improve the delivery of public services.

Mdee and Thorley (2016) researched good governance, local government, accountability, and service delivery in Tanzania. The study used the National Framework for Good Governance and Decentralization by Devolution as the key strategy for developing bottom-up planning processes and ensuring access to service delivery to the people at the village, ward, and district level in Tanzania. The project was conducted by Mzumbe University in collaboration with the International NGO Training and Resource Centre of the United Kingdom and the Oversee Development Institute of London. The findings indicate that citizens are not accountable to the leaders they elect, and even citizens are not engaged in the implementation of community development projects. They were not questioning how development funds are utilized during and after the execution of the projects.

Nnunduma and Kopoka (2022) examined the accountability of secondary school performance in Mtwara and Tandahimba District Council. Primary and secondary data were used for data collection, whereas secondary data were gathered from the NECTA annual report, education policy, regional education report, books, journals, articles, and district education reports, while primary data was collected using focus group discussions and interviews. The findings reveal school management teams and heads of schools were not accountable to parents due to misuse of funds and mismanagement of school resources due to a lack of managerial skills and experience in matters related to school management.

III. METHODOLOGY

3.1 Research Design and Approaches

Research design refers to the blueprint or plan that is designed specifically to enable the researcher to collect data, define methods for data collection, and define appropriate tools for data entry and analysis (Kothari, 2013; Gibson, 2017). A researcher employed a case study of the Ocean Road Cancer Institute, Dar es Salaam, because it allows empirical inquiry that investigates a phenomenon within its real-life context. On the other hand, this study used mixed research approaches, namely qualitative and quantitative design. In a qualitative context, case study research design is used to collect data that is presented in the form of text, words, and narration, while in a quantitative research design, it is used to collect quantifiable information for statistical analysis of the population sample and also to get information to describe a phenomenon, situation, or population.

3.2 Population of the Study

The study population was drawn from the staff of Ocean Road Cancer Institute, who were used as a sample that the researcher employed so that they could collect data. The researcher decided to use the Ocean Road Cancer Institute in Dar es Salaam, Tanzania, for the study because it was difficult to access all of the public institutions. In addition, the researcher decided to use Ocean Road Cancer Institute, Dar es Salaam, because it is an office where a researcher works, so it was easy to get data and there was closer cooperation during the data collection process. Further, the institute comprised a good population of 344, which was optimal for a researcher to obtain adequate data from various staff members with different characteristics.

3.3 Sample Size

The sample size is the number of people that the researcher selects in order to represent the entire population. In this study, the researcher has chosen a few people from the staff and citizens of Ocean Road Cancer Institute to represent others due to a lack of money and time to be able to reach all the staffs. In this paper, the sample is obtained by using Yamane's formula.

$$n = \frac{N}{1+N(e^2)}$$

Or

$$n = N/1+N(e)2$$

Whereas: n represents sample size

N represents total population 344

e represents probability of error

Therefore: $n = 344/1+344(0.05)^2$

$n = 344/1+0.86$

$n = 344/1.86$

$n = 185$

Thus, the sample size for Ocean Road Cancer Institute, Dar es Salaam, Tanzania was 185 respondents

Table 1

Sample Size Distribution Table

Sample Frame	Total Number	Sample Size
Executive Directors	6	3
Head of Departments	22	7
Subordinate Employees of the Institution (Staff)	316	175
Total	**344**	**185**

This therefore makes the total number of respondents to form the sample size of the study 185.

3.3.1 Sampling Procedures

Sampling techniques are divided into probability and non-probability sampling. Non-probability sampling is used for qualitative studies (Adam & Kamuzora, 2008; Creswell, 2012). This study used probability and non-probability sampling procedures by selecting a subgroup of the population called a sample.

3.3.2 Probability Sampling

Simple random sampling sometimes is called the probability sampling technique which is specifically used to select a sample from a population segment. In fact, every staffs of Ocean Road Cancer Institute has an equal chance of being selected in this study. In order to prevent the researcher from receiving biased information by depending solely on one source of information, the junior staff members of the Ocean Road hospital were selected for the sample using a lottery approach. Each individual employee has a unique number that makes them stand out from the rest of the team. The bowl shook once the allocated numbers were mixed. Eventually, the numbers were drawn without looking in order to choose the participants for the data collection.

3.3.3 Non-Probability Sampling

Purposive and convenience sampling as non-probability sampling procedure was used to select sample. The researcher specifically selected (1) Executive Director, (1) Chief Financial Officer, (1) Director of Human Resources and Administration (1) Head of Procurement Unit, (1) Head of Legal Department (1) Head of Planning, (1) Director Medical Service, (1) Head of Health Insurance, (1) Head of Nursing and (1) Head Research Service were purposefully selected from Ocean Road Cancer Institute, Dar es Salaam, Tanzania.

3.4 Data Collection Methods
3.4.1 Interview Guide

Kothari (2008) defines an interview as a research instrument used for collecting data by involving the presentation of oral-verbal stimuli and replying in terms of oral-verbal responses. In this study, interviews were conducted through a face-to-face approach; an appointment was made in advance to visit a respondent. The interview was conducted specifically with key informants, who were purposefully selected because of their crucial role in service delivery and accountability. According to Krishna Swami (2003), interviews have a number of advantages, such as allowing the researcher to establish rapport, clarify the purpose of the study, explain issues, and allow for possible triangulation or the application of other validity-enhancing instruments. Kothari (2004) claims that interviews contain a series of questions meant to elicit information from subjects during face-to-face interactions between the researcher and subjects. The interview was administered to 10 key leaders: (1) Executive Director, (1) Chief Financial Officer, (1) Director of Human Resources and Administration, (1) Head of Procurement Unit, (1) Head of Legal Department, (1) Head of Planning, (1) Director of Medical Services, (1) Head of Health Insurance, (1) Head of Nursing, and (1) Head of Research Service, in order to get more details and clarifications that could not be obtained through the questionnaires.

3.4.2 Questionnaire

A questionnaire is a list of closed-ended questions that are prepared by the researcher and then distributed to the respondents to fill the open spaces in the respective questionnaires. The researcher designed a questionnaire to collect data on the following: Influence legal framework accountability on improving service delivery in the public sector in Tanzania; Influence management accountability on improving service delivery in the public sector in Tanzania and Influence financial accountability on improving service delivery in the public sector in Tanzania

The researcher used a self-administered questionnaire with closed questions that were administered to 175 respondents so that they could fill out those questionnaires, and then they should return them to the researcher immediately after filling out the questionnaires. The researcher created the closed-ended questions for this study while following the supervisor's instructions. However, questionnaires are widely used as the main tool for collecting data because they are easy and reliable to reach many respondents in a short time, and they also give respondents confidence to fill out questionnaires freely and transparently. The questionnaire tool consists of inquiries and statements (written, typed, or printed) to gather information directly from respondents. The advantage of using questionnaires is that they provide respondents with enough time to consider the questions and review pertinent documents before supplying the necessary information.

3.4.3 Documentary Review

A documentary review schedule can be conceptualized as the process of collecting information that has already been stored and can be accessed from various sources, including journals, libraries, annual reports, books, and magazines. In this case, several documentaries relating to leadership accountability in service delivery were reviewed and discussed in order to provide additional data. These documentaries were collected from sectoral policies, organization philosophies, missions, annual reports, and various websites.

3.5 Data Analysis

Data analysis refers to the process of systematically applying statistical or reasonable techniques to explain, demonstrate, summarize, and evaluate data (Shamoo & Resnik, 2003). In this study, data was analyzed using both quantitative and qualitative techniques. Qualitative analysis was used to analyze open-ended questions. The content analysis was used to edit the data from interviews and reorganize it into meaningful, shorter sentences. In addition, quotation and narrative were used to present analyzed data from qualitative data. Quantitative data were coded, cleaned, verified, and analyzed using the Statistical Package for Service Solution (SPSS). Descriptive data could be presented in terms of frequency and percentages as long as statistical analysis was performed to generate frequencies and percentages in line with charts of different types. In addition, the results were presented in tables and pie charts.

IV. FINDINGS & DISCUSSIONS

4.1 Influence of Legal Framework Accountability on Service Delivery in the Public Sector

This study aimed to assess the impact of legal framework accountability on service delivery at Ocean Road Cancer Institute. It divided the study into eight sub-sections, highlighting its effectiveness in increasing efficiency, reducing non-compliance, providing transparency and accountability, preventing ineffective service delivery, misuse of development funds, monitoring trust and integrity, requiring strict legal action for non-compliance, and reducing nepotism and corruption. The results were rated using a five-point Likert scale as indicated in the Figure 1 below.
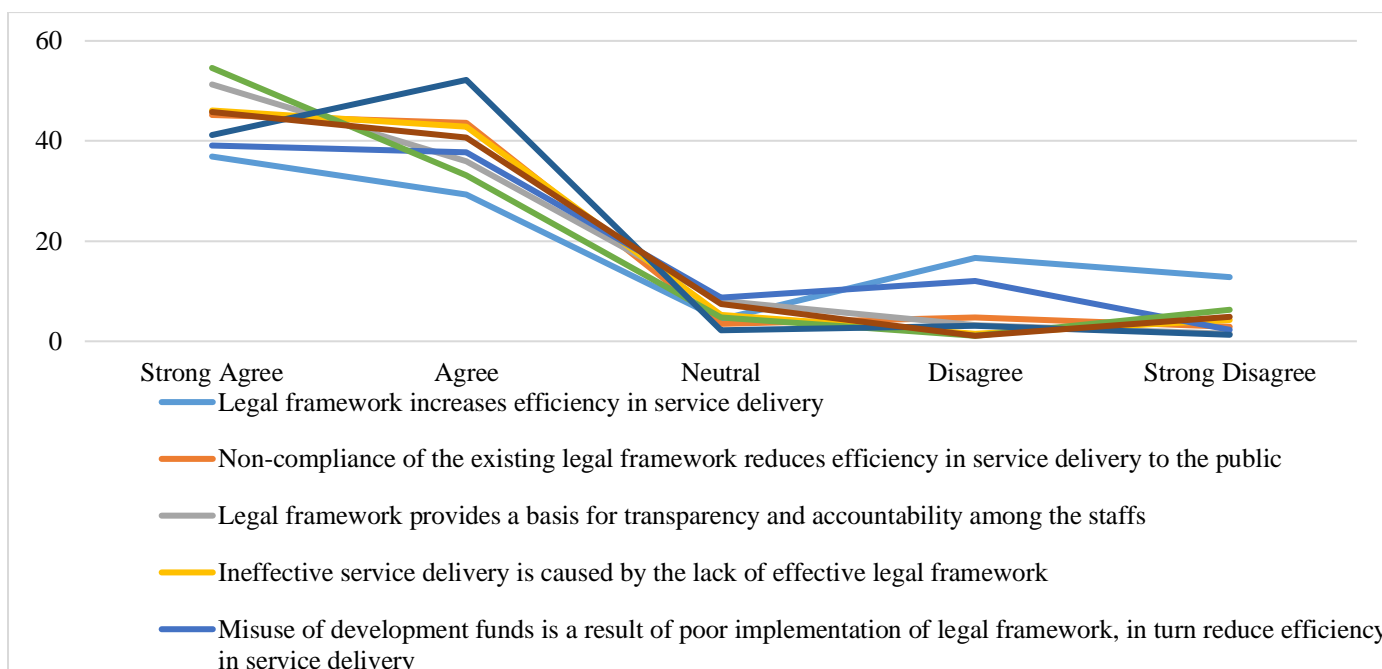

Figure 1
Influence of Legal Framework Accountability on Service Delivery in the Public Sector

The findings revealed that (29.3%) of the respondents agreed that legal framework increased efficiency in service delivery at Ocean Road Cancer Institute, (36.9%) of the respondents strongly agreed that legal framework increased efficiency in service delivery at Ocean Road Cancer Institute, (4.4%) of the respondents were neutral that legal framework increased efficiency in service delivery at Ocean Road Cancer Institute, (16.6%) of the respondents disagreed that legal framework increased efficiency in service delivery at Ocean Road Cancer Institute, and (12.8%) of the respondents strongly disagreed that legal framework increased efficiency in service delivery at Ocean Road Cancer Institute. On top of that, the head of legal service indicated that:

> Laws and regulations are there, but there is a tendency among civil servants not to carry out their work efficiently and diligently. That is why service delivery is low, and every time leaders receive complaints from patients from time to time, many civil servants do not respect and follow the laws established by the United Republic of Tanzania because they know very well that they cannot be fired. That is why they do not work hard and efficiently.

This means that legal framework accountability is a key factor in enabling the organization to manage the taboos and procedures it has established by ensuring staff follow and respect the laws and regulations, which in turn

will greatly help enhance service delivery quickly and efficiently. These findings are consistent with the study by Besfat (2022) and Halloran (2019), which found that legal framework accountability enhances efficiency, trust, and integrity in service delivery. However, public service delivery faces challenges like nepotism, corruption, and non-compliance. Strategies like laws, regulations, and policies improve transparency, accountability, citizen participation, sustainability, responsiveness, and the monitoring of development projects.

Further, the findings indicated that (35.9%) of the respondents agreed that legal framework provided a basis for transparency and accountability among the staffs at the Ocean Road Cancer Institute, (51.3%) of the respondents strongly agreed that legal framework provided a basis for transparency and accountability among the staffs at the Ocean Road Cancer Institute, (8.1%) of the respondents were neutral that legal framework provided a basis for transparency and accountability among the staffs at the Ocean Road Cancer Institute, (3.2%) of the respondents disagreed that legal framework provided a basis for transparency and accountability among the staffs at the Ocean Road Cancer Institute, (1.5%) of the respondents strongly disagreed that legal framework provided a basis for transparency and accountability among the staffs at the Ocean Road Cancer Institute. According to the head of human resources department asserted that:

> Every year, the government enacts and amends the laws enacted, and these laws are enacted with the intention of ensuring staff carry out their duties with transparency and accountability, but on the contrary, many staff, including leaders, go against the law by abusing public positions and offices for personal gain, in turn affecting the entire system of service delivery to the patient.

This finding implies that the legal framework is crucial in organizations for increasing transparency and accountability, enabling efficient and quick execution of duties. It helps prevent fear of bribery and theft, ensuring compliance with the law. The findings comply with the study by Rana et al. (2019) and Rai (2020) that managers must set clear expectations and hold employees accountable for service delivery, creating goals and resources for both short- and long-term initiatives.

Furthermore, the findings revealed that (37.8%) of the respondents agreed that misuse of funds was a result of poor execution of legal framework, in turn reduce efficiency in service delivery at Ocean Road Cancer Institute, (39.1%) of the respondents strongly agreed that misuse of funds was a result of poor execution of legal framework, in turn reduce efficiency in service delivery at Ocean Road Cancer Institute, (8.7%) of the respondents were neutral that misuse of funds was a result of poor execution of legal framework, in turn reduce efficiency in service delivery at Ocean Road Cancer Institute, (12.1%) of the respondents disagreed that misuse of funds was a result of poor execution of legal framework, in turn reduce efficiency in service delivery at Ocean Road Cancer Institute, and (2.3%) of the respondents strongly disagreed that misuse of funds was a result of poor execution of legal framework, in turn reduce efficiency in service delivery at Ocean Road Cancer Institute. Further, during an interview session, one of the heads of human resources and administration stated that:

> Misuse of public funds is greatly influenced by the weakness of leaders in executing and managing established laws. In fact, public servants are afraid of stealing public funds because they know that the Tanzanian government does not have the power to confiscate their assets and dismiss them from their jobs. That is why public offices are always hit by scandals of theft of public funds.

On the whole, findings suggested that, to a great extent, poor execution of the legal framework is a key factor contributing to the misuse of funds, and it should be remembered that the presence of law is not a protection to prevent staff from misusing funds.

The findings revealed that (33.2%) of the respondents agreed that legal framework helped to monitor trust and integrity among the staffs at Ocean Road Cancer Institute, (54.6%) of the respondents strongly agreed that legal framework helped to monitor trust and integrity among the staffs at Ocean Road Cancer Institute, (4.8%) of the respondents were neutral that legal framework helped to monitor trust and integrity among the staffs at Ocean Road Cancer Institute, (1.1%) of the respondents disagreed that legal framework helped to monitor trust and integrity among the staffs at Ocean Road Cancer Institute, and (6.3%) of the respondents strongly disagreed that legal framework helped to monitor trust and integrity among the staffs at Ocean Road Cancer Institute. The findings are consistent with the study by Rai (2015) found that district governments have a more liberal approach to relationships with community-based organizations for rural drinking water provision, while being more formal with technical service providers. Understanding accountability elements helps understand government organization connections with other parties.

The findings revealed that (52.2%) of the respondents agreed that legal framework helped Ocean Road Cancer Institute to take strict action against corrupt staffs, (41.2%) of the respondents strongly agreed that legal framework helped Ocean Road Cancer Institute to take strict action against corrupt staffs, (2.2%) of the respondents were neutral that legal framework helped Ocean Road Cancer Institute to take strict action against corrupt staffs, (3.1%) of the respondents disagreed that legal framework helped Ocean Road Cancer Institute to take strict action against corrupt

staffs, and (1.3%) of the respondents strongly disagreed that legal framework helped Ocean Road Cancer Institute to take strict action against corrupt staffs.

The findings revealed that (40.7%) of the respondents agreed that effective legal framework helped Ocean Road Cancer Institute to reduce nepotism, favouritism and corruption in the service delivery, (45.8%) of the respondents strongly agreed that effective legal framework helped Ocean Road Cancer Institute to reduce nepotism, favouritism and corruption in the service delivery, (7.5%) of the respondents were neutral that effective legal framework helped Ocean Road Cancer Institute to reduce nepotism, favouritism and corruption in the service delivery, (1.1%) of the respondents disagreed that effective legal framework helped Ocean Road Cancer Institute to reduce nepotism, favouritism and corruption in the service delivery, and (4.9%) of the respondents strongly disagreed that effective legal framework helped Ocean Road Cancer Institute to reduce nepotism, favouritism and corruption in the service delivery. The findings have an implication that ensuring that the employees abide by the rules and regulations, legal framework accountability plays critical role in helping the business manage the taboos and procedures it has set. This will ultimately improve service delivery in a timely and effective manner.

4.2 Influence of Management Accountability on Service Delivery at the Ocean Road Cancer Institute

The second objective of this study was to assess the impact of management accountability on service delivery at Ocean Road Cancer Institute. It was divided into seven sub-sections, including setting expectations, formulating strategies, executing development projects, meeting objectives, encouraging innovation, gaining a competitive advantage, and efficient resource utilization. A five-likert scale was used to rate the influence of management accountability on service delivery. The results are presented in Figure 2.
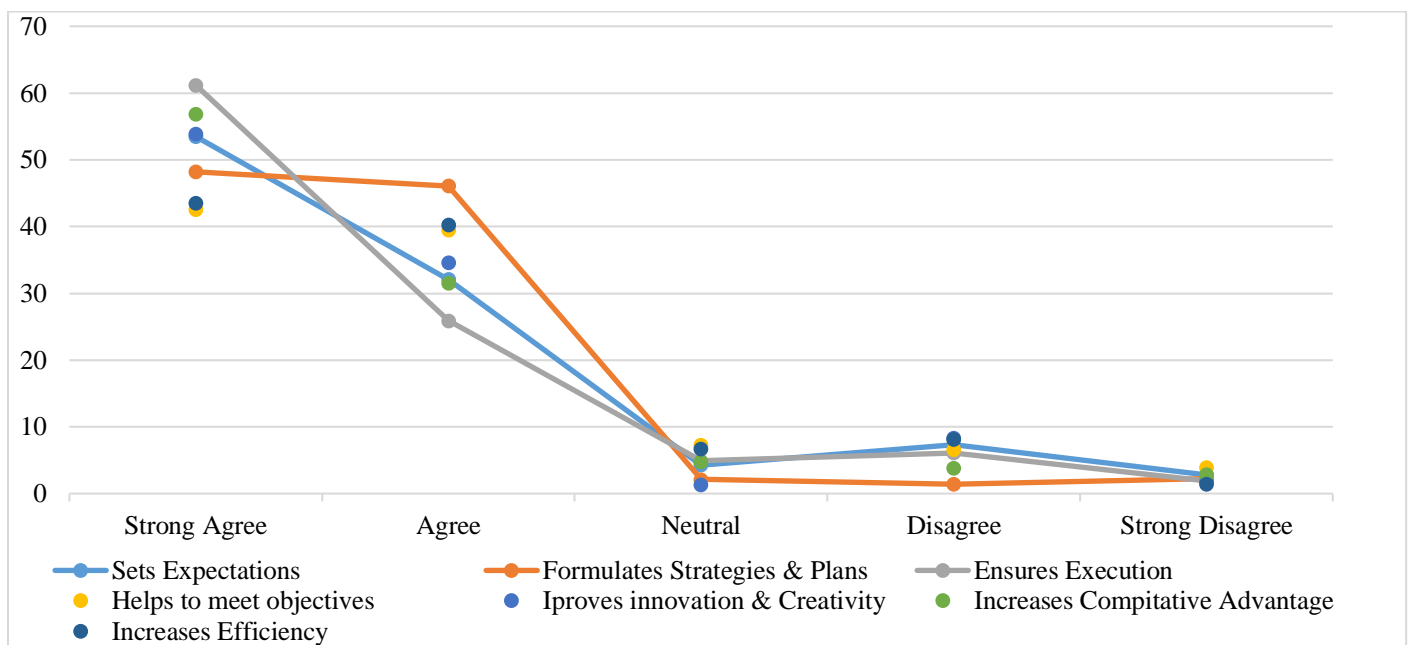

Figure 2
Effect of Management Accountability on Service Delivery at Ocean Road Cancer Institute Dar es Salaam, Tanzania

The findings revealed that (32.1%) of the respondents agreed management accountability played crucial role in setting expectation and hold staff accountable to ensure effective service delivery at Ocean Road Cancer Institute, (53.5%) of the respondents strongly agreed that management accountability played crucial role in setting expectation and hold staff accountable to ensure effective service delivery at Ocean Road Cancer Institute, (4.3%) of the respondents were neutral that management accountability played crucial role in setting expectation and hold staff accountable to ensure effective service delivery at Ocean Road Cancer Institute, (7.3%) of the respondents disagreed that management accountability played crucial role in setting expectation and hold staff accountable to ensure effective service delivery at Ocean Road Cancer Institute, and (2.8%) of the respondents strongly disagreed that management accountability played crucial role in setting expectation and hold staff accountable to ensure effective service delivery at Ocean Road Cancer Institute. Basically, the staff should be accountable to the community by ensuring that patients are properly served and all patients' queries are answered quickly, which in turn helps to increase staff commitment and morale to service delivery. The findings align with the study by Rana et al. (2019),

which found leaders play a vital role in establishing definite goals and ensuring employees are responsible for delivering services. They develop targets and approaches and allocate resources for immediate and future strategies. It's essential for them to make certain that employees are accountable for their behaviour to enhance the delivery of services.

On top of that, the head of legal service indicated that:

> *Laws and regulations are there, but there is a tendency among civil servants not to carry out their work efficiently and diligently. That is why service delivery is low, and every time leaders receive complaints from patients from time to time, many civil servants do not respect and follow the laws established by the United Republic of Tanzania because they know very well that they cannot be fired. That is why they do not work hard and efficiently.*

The findings revealed that (39.5%) of the respondents were agreed management accountability helped Ocean Road Cancer Institute to meet its strategic plan and able to ensure effective service delivery, (42.6%) of the respondents strongly agreed that management accountability helped Ocean Road Cancer Institute to meet its strategic plan and able to ensure effective service delivery, (7.3%) of the respondents were neutral management accountability helped Ocean Road Cancer Institute to meet its strategic plan and able to ensure effective service delivery, (6.6%) of the respondents disagreed that management accountability helped Ocean Road Cancer Institute to meet its strategic plan and able to ensure effective service delivery, and (3.9%) of the respondents strongly disagreed that management accountability helped Ocean Road Cancer Institute to meet its strategic plan and able to ensure effective service delivery. In the same vein, management accountability plays a pivotal role in organizational development. Managers are responsible for setting the strategic plan of the organization. A strategic plan is regarded as an important tool for the survival and growth of an organization of an organization since it helps to accomplish short-term and long-term goals as well as plan (Kumar, 2010).

The findings revealed that (31.5%) of the respondents agreed management accountability is considered as an important tool enable organization to gain competitive advantage, (56.9%) of the respondents strongly agreed that management accountability is considered as an important tool enable organization to gain competitive advantage, (4.8%) of the respondents were neutral management accountability is considered as an important tool enable organization to gain competitive advantage, (3.8%) of the respondents disagreed that management accountability is considered as an important tool enable organization to gain competitive advantage, and (2.9%) of the respondents strongly disagreed that management accountability is considered as an important tool enable organization to gain competitive advantage. This finding is supported by Vemic (2007), who states that management is vital for any working organization due to the fact that it enables the organization to meet its objectives and be able to thrive in a competitive environment. The continued existence of any organization in a competitive environment depends on its management capability to be innovative and creative, thus consistently improving performance and becoming better at the workplace.

The findings revealed that (25.9%) of the respondents agreed management accountability is considered as main tool to ensure execution of project at Ocean Road Cancer Institute, (61.2%) of the respondents strongly agreed that management accountability is considered as main tool to ensure execution of project at Ocean Road Cancer Institute, (4.9%) of the respondents were neutral management accountability is considered as main tool to ensure execution of project at Ocean Road Cancer Institute, (6.1%) of the respondents disagreed that management accountability is considered as main tool to ensure execution of project at Ocean Road Cancer Institute, and (1.9%) of the respondents strongly disagreed that management accountability is considered as main tool to ensure execution of project at Ocean Road Cancer Institute. In fact, several organizations have realized that they can benefit more than ever from management accountability and a strategic plan, as their proper use improves efficiency and performance in an organization. In this regard, organizations can operate effectively and achieve their goals if managers make sure they implement and properly manage the contents of the strategic plan (Afonina & Chalupsky, 2013).

The findings revealed that (39.5%) of the respondents agreed management accountability helped Ocean Road Cancer Institute to meet its objectives and able to ensure effective service delivery, (42.6%) of the respondents strongly agreed that management accountability helped Ocean Road Cancer Institute to meet its objectives and able to ensure effective service delivery, (7.3%) of the respondents were neutral management accountability helped Ocean Road Cancer Institute to meet its objectives and able to ensure effective service delivery, (6.6%) of the respondents disagreed that management accountability helped Ocean Road Cancer Institute to meet its objectives and able to ensure effective service delivery, and (3.9%) of the respondents strongly disagreed that management accountability helped Ocean Road Cancer Institute to meet its objectives and able to ensure effective service delivery. The study aligns with the findings of Rai (2020), who found that management responsibility is crucial for a group's success in a competitive setting. It ensures the execution of development projects, fosters innovation, and enhances performance.

Management responsibility is a fundamental tool for securing a competitive edge and achieving a group's vision and goals.

The findings revealed that (34.6%) of the respondents agreed management accountability helped staff to be innovative and creative, in turn improving overall performance at the Ocean Road Cancer Institute, (53.9%) of the respondents strongly agreed that management accountability helped staff to be innovative and creative, in turn improving overall performance at the Ocean Road Cancer Institute, (1.3%) of the respondents were neutral management accountability helped staff to be innovative and creative, in turn improving overall performance at the Ocean Road Cancer Institute, (8.3%) of the respondents disagreed that management accountability helped staff to be innovative and creative, in turn improving overall performance at the Ocean Road Cancer Institute and (1.8%) of the respondents strongly disagreed that management accountability helped staff to be innovative and creative, in turn improving overall performance at the Ocean Road Cancer Institute.

4.3 Influence of Financial Accountability on Service delivery at the Ocean Road Cancer Institute

This was the last objective of the study which aimed to assess the impact of financial accountability on service delivery at Ocean Road Cancer Institute. It divided the study into seven sub-sections, focusing on effective resource allocation, transparent use of funds, effective budget and expenditure use, timeliness allocation, identification of misallocations, and reduction of corruption and fraud. A five-point Likert scale was used to rate the influence of legal framework accountability on service delivery as shown in Figure 3 below.
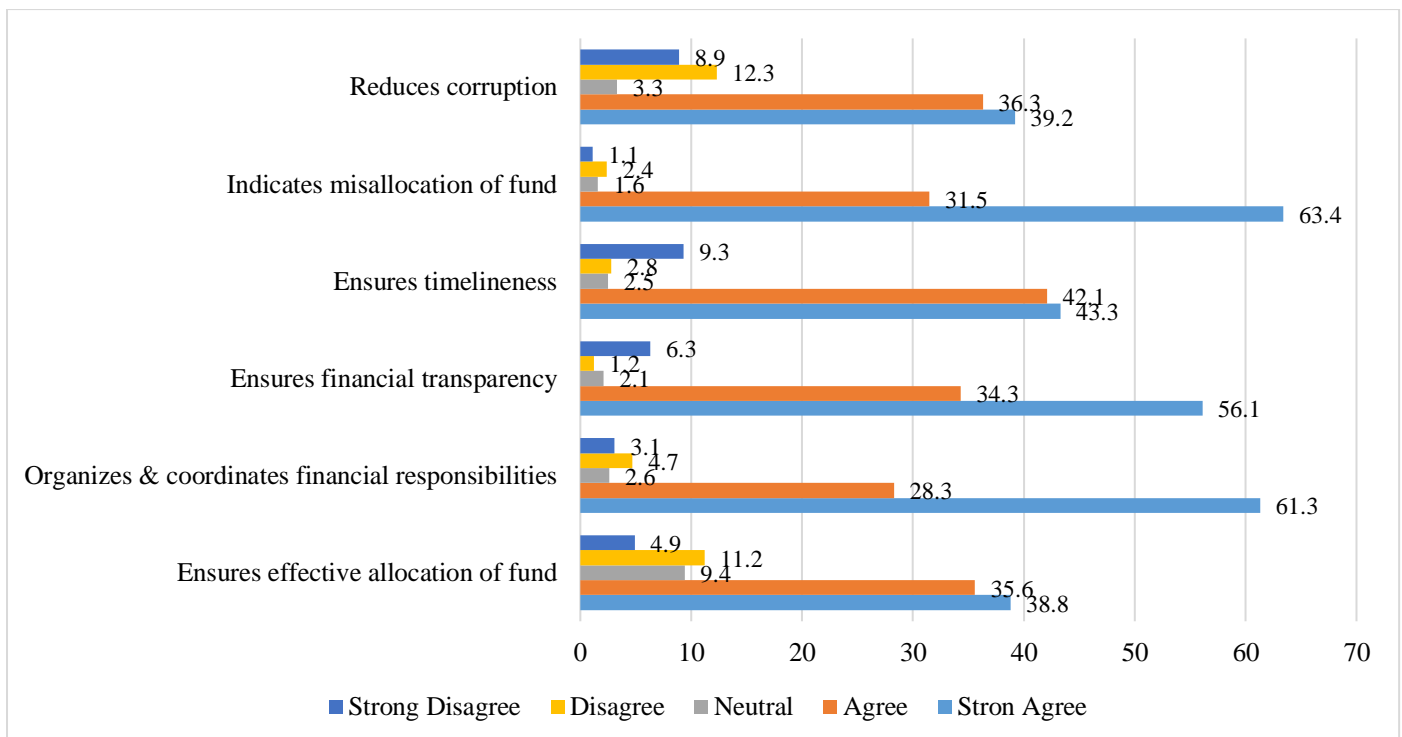

Figure 3
Influence of Financial Accountability on Service delivery at the Ocean Road Cancer Institute

The findings revealed that (28.3%) of the respondents agreed that financial accountability was considered as crucial tool for organizing and coordinating financial responsibilities for better service delivery, (61.3%) of the respondents strongly agreed financial accountability was considered as crucial tool for organizing and coordinating financial responsibilities for better service delivery, (2.6%) of the respondents were neutral that financial accountability was considered as crucial tool for organizing and coordinating financial responsibilities for better service delivery, (4.7%) of the respondents disagreed that financial accountability was considered as crucial tool for organizing and coordinating financial responsibilities for better service delivery, and (3.1%) of the respondents strongly disagreed that financial accountability was considered as crucial tool for organizing and coordinating financial responsibilities for better service delivery. These study results coincide with Goddard's (2004) assertion that accounting is the most important means of arranging and distributing accounts and ensuring accountability in organizational service delivery.

The findings also revealed that (42.1%) of the respondents agreed that financial accountability helped to ensure effective use of budget and expenditure at the Ocean Road Cancer Institute, (43.3%) of the respondents strongly agreed that financial accountability helped to ensure effective use of budget and expenditure at the Ocean Road Cancer Institute, (2.5%) of the respondents neutral that financial accountability helped to ensure effective use of budget and expenditure at the Ocean Road Cancer Institute, (2.8%) of the respondents disagreed that financial accountability helped to ensure effective use of budget and expenditure at the Ocean Road Cancer Institute, and (9.3%) of the respondents strongly disagreed that financial accountability helped to ensure effective use of budget and expenditure at the Ocean Road Cancer Institute. The findings comply with the principle that accountability in finance guarantees proper distribution; the management, spending, and application of financial assets are monitored and documented, utilizing methods for examination, planning, and record-keeping (Peel & Lipsky, 2021).

Further, the findings revealed that (36.3%) of the respondents agreed that financial accountability helped Ocean Road Cancer Institute to reduce corruption and fraud incidences, (39.2%) of the respondents strongly agreed that financial accountability helped Ocean Road Cancer Institute to reduce corruption and fraud incidences, (1.6%) of the respondents were neutral that financial accountability helped Ocean Road Cancer Institute to reduce corruption and fraud incidences, (2.4%) of the respondents disagreed that financial accountability helped Ocean Road Cancer Institute to reduce corruption and fraud incidences, and (1.1%) of the respondents strongly disagreed that financial accountability helped Ocean Road Cancer Institute to reduce corruption and fraud incidences. Findings imply that financial accountability helps reduce fraud and corruption cases by ensuring management invests its resources in increasing transparency and accountability in the use of funds that have been allocated to be used in each department.

The findings revealed that (35.6%) of the respondents agreed that financial accountability helped to ensure effective allocation of financial resources at the Ocean Road Cancer Institute, (38.8%) of the respondents strongly agreed that financial accountability helped to ensure effective allocation of financial resources at the Ocean Road Cancer Institute, (9.4%) of the respondents were neutral that financial accountability helped to ensure effective allocation of financial resources at the Ocean Road Cancer Institute, (11.2%) of the respondents disagreed that financial accountability helped to ensure effective allocation of financial resources at the Ocean Road Cancer Institute, and (4.9%) of the respondents strongly disagreed that financial accountability helped to ensure effective allocation of financial resources at the Ocean Road Cancer Institute.

The findings revealed that (28.3%) of the respondents agreed that financial accountability was considered as crucial tool for organizing and coordinating financial responsibilities for better service delivery, (61.3%) of the respondents strongly agreed financial accountability was considered as crucial tool for organizing and coordinating financial responsibilities for better service delivery, (2.6%) of the respondents were neutral that financial accountability was considered as crucial tool for organizing and coordinating financial responsibilities for better service delivery, (4.7%) of the respondents disagreed that financial accountability was considered as crucial tool for organizing and coordinating financial responsibilities for better service delivery, and (3.1%) of the respondents strongly disagreed that financial accountability was considered as crucial tool for organizing and coordinating financial responsibilities for better service delivery. This finding concurred with the response from interview conducted with head of nursing who said that:

> Financial accountability is a key tool to enable top management in collaboration with an accountant to create effective plan that will help in strengthening financial management, in turn helping the execution of the operational functions of the organization efficiently and quickly.

Likewise, Goddard (2004) stated that accounting is the key approach for structuring and conveying records, ensuring accountability in the provision of services by organizations. Accountability in finance is an essential instrument for organizing and exchanging financial duties for improved delivery of services. Therefore, the researcher agrees with the authors' findings.

The findings revealed that (36.3%) of the respondents agreed that financial accountability helped Ocean Road Cancer Institute to reduce corruption and fraud incidences, (39.2%) of the respondents strongly agreed that financial accountability helped Ocean Road Cancer Institute to reduce corruption and fraud incidences, (1.6%) of the respondents were neutral that financial accountability helped Ocean Road Cancer Institute to reduce corruption and fraud incidences, (2.4%) of the respondents disagreed that financial accountability helped Ocean Road Cancer Institute to reduce corruption and fraud incidences, and (1.1%) of the respondents strongly disagreed that financial accountability helped Ocean Road Cancer Institute to reduce corruption and fraud incidences. Furthermore, this finding concurred with the findings from interview session. For example, one of the interviewed head of nursing said that:

> Financial accountability has helped to reveal fraud cases that have been done by dishonest staff, in turn hindering the implementation and completion of the departmental activities and projects on time.

V. CONCLUSIONS & RECOMMENDATIONS

5.1 Conclusions

At the Ocean Road Cancer Institute, leadership accountability for enhancing service delivery is seen as a critical instrument for boosting public sector performance. It may be concluded that while the results demonstrated the existence of laws, certain top officials and staff continue to violate laws, policies, and regulations, which results in the misappropriation of funds and inadequate provision of services. The results imply that financial, legal, and management accountability is a prerequisite for any organization aiming for peak performance. That being said, in order to maximize economy, efficiency and efficacy in the provision of social services, it is nevertheless critical for a public organization that focuses on service delivery to routinely evaluate its financial, legal, and management accountability.

5.2 Recommendations

It is evident from the results that Ocean Road Cancer Institute has created a robust financial management system to curb fraud situations. To counteract theft and misappropriation of fund, Ocean Road Cancer Institute should regularly teach its accountants in financial management so they can recognize the two new ways that institutional funds are being stolen and can take appropriate action.

The results demonstrate that Ocean employees uphold and abide by Tanzanian laws, but the system of law enforcement for public employees still needs to be strengthened and improved. Staff members who break the law face harsh penalties, such as having their property seized and being sentenced to life in prison. In relation to the results, management accountability has been crucial in helping Ocean Road Cancer Institute accomplish its goals. However, in order to achieve organizational goals and improve staff effectiveness while also contributing to the organizational goals and improve staff effectiveness while also contributing to the organization's development, it is necessary to improve the leadership system by making sure that leaders receive regular training.

Other hospitals, ministries, and local government agencies could do additional research to evaluate whether accountability has an impact on public sector development. Future studies could benefit from include more variables, such as accountability and public sector performance-related elements like transparency and honesty.

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