

**G-CARD**GITUYA CENTRE FOR ACADEMIC
RESEARCH AND DISSEMINATION**East African Journal of Education and Social Sciences**

EAJESS May –June 2023, Vol. 4, No. 3, pp.96-108.

ISSN: 2714-2132 (Online), 2714-2183 (Print). Published by G-Card

DOI: <https://doi.org/10.46606/eajess2023v04i03.0281>.

Influence of Accountability Indicators on Service Delivery among Local Government Authorities in Dodoma, Tanzania

***Rose Likangaga**ORCID: <https://orcid.org/0000-0001-8451-2940>Department of Local Government Administration and Management, Local Government Training Institute,
Dodoma, TanzaniaEmail: likangagar@yahoo.com**Neema Kumburu**ORCID: <https://orcid.org/0000-0003-4262-6493>

Department of Management, Moshi Co-operative University, Tanzania

Email: nkumburu@yahoo.co.uk**Faustine Panga**ORCID: <https://orcid.org/0000-0002-3626-5241>

Department of Procurement, Moshi Co-operative University, Tanzania

Email: faustine.panga@gmail.com***Corresponding Author:** likangagar@yahoo.com

Copyright resides with the author(s) in terms of the Creative Commons Attribution CC BY-NC 4.0.

The users may copy, distribute, transmit and adapt the work, but must recognize the author(s) and the
East African Journal of Education and Social Sciences

Abstract: This study examines how accountability indicators predict service delivery in local government authorities in Dodoma using a cross-sectional design with a sample size of 399 respondents comprising Village Council and Street Committee Members. The study used both qualitative and quantitative approaches in collection and analysis of data. The study revealed that regular reporting, clear goals and proper use of funds were significant indicators of accountability that predict service delivery while learning from mistakes, treasury rules and regulations, promptness, misconduct and wrongdoing were not significant predictors of service delivery. Therefore, it is recommended that the President's Office-Regional Administration and Local Government, Regional Secretariats and Local Government Authorities should emphasize goal-setting and proper use of funds, involve all actors in setting goals and have more than one official to authorize payments. Establishing committees responsible for monitoring local government authorities' activities is also recommended, along with implementing client service charters to ensure accountability is well observed in LGAs.

Keywords: Accountability; Service Delivery; LGAs.**How to Cite:** Likangaga, R., Kumburu, N., and Panga, F. (2023). Influence of Accountability Indicators on Service Delivery among Local Government Authorities in Dodoma, Tanzania. *East African Journal of Education and Social Sciences* 4(3)96-108. DOI: <https://doi.org/10.46606/eajess2023v04i03.0281>.

Introduction

Service delivery plays a crucial role in the management of local government authorities and its effectiveness is influenced by various factors such as financial resources, accountability, willingness, technology and human resource (Islam et al., 2018). Accountability, which is rooted in the demand side

of good governance, aims to empower citizens to voice their expectations and demand responsiveness from government employees and service providers. The emergence of New Public Administration (NPA) in the late 1960s and early 1970s in the United States brought about a need for accountability in government agencies, where

officials were expected to act in the best interest of the public while being held accountable for their performance and citizens' satisfaction. Service delivery encompasses the actions and responsibilities of government or public entities that are closely connected to the public and are responsible for meeting the specific partisan and physical needs of individuals within local areas (Kasapa & Gyan, 2023). Recognized as a fundamental driver of effective service delivery, accountability ensures that public entities operate transparently, take responsibility for their actions and are answerable for the outcomes they achieve (Sharma et al., 2021).

In France, the citizens' autonomy level and expectations deteriorated significantly in the aftermath of the global economic crisis of 2008, which resulted into poor service delivery at the low levels of the government (de Azevedo *et al.*, 2022). In the UK, while new governance practices were established with the expectation of improving service delivery, access to public service provisions for poor citizens remained inadequate (Primus & Hills, 2020). In accordance with the Residential Instruction Number 7 of 1999 on Accountability Reporting of the Performance of Government Institutions, all government institutions in Indonesia are required to report their performance to the central government (Cuadrado-Ballesteros & Bisogno, 2021). In practice, the accountability was not as was expected, and some causal factors of the failure in fulfilling citizens expectations were related to individuals and organizations involved in the process, including heterogeneity of government institutions, biased reporting and the tendency of local government to report only successful programs and not failed ones ((Zhang *et al.*, 2023).

Most countries in Africa have put forward strategies to reform their governance frameworks, most commonly as part of national development plans and to a lesser extent as part of anti-corruption strategies or efforts to improve governance of natural resource towards effective services delivery (Khan *et al.*, 2019). Significant steps have been made in recent years in scheming and implementing governance reforms and in improving the rule of law, access to justice, accountability and citizen participation. Nevertheless, the progress has been uneven between countries and challenges remain in several areas, which include public service delivery, insufficient checks and balances, high levels of corruption and inequality (Thusi & Selepe, 2023).

Additionally, governance reform programs often suffered from ineffective coordination both within and between the various agencies and stakeholders involved. Some African countries like South Africa and Ghana made progress in the service delivery. These countries have put forward complete reform frameworks and have registered initial progress in ensuring citizen engagement, strengthened institutions and in fostering open government, accountability and countering corruption for effective services delivery to the public (Kohler & Bowra, 2020)

Service Delivery in Tanzania is pointed out as one of key areas in exercising good governance as a response to SDGs and as a strategy for realization of the Tanzania Development Vision (TDV) 2025 and National Five-Years Development Plans (FYDP)2021/2022 – 2025/2026 (Osawe, 2017). Tanzania's government is developing various interventions, including introducing LGAs to continue the drive towards decentralisation. Through accelerating and mainstreaming the implementation of the Local Government Reform Program phases I and II, which increases the level of resource transfers to Local Government Authorities (LGAs), as well as strengthening ward and village structures, among other initiatives, the aim is to improve efficiency, accountability, adherence to good governance practices and the delivery of services (Nuhu, 2019). Local Governments in Tanzania have been striving to improve their performance in service delivery. However, there have been concerns about accountability. Complaints from citizens about poor service delivery have also been reported but the root causes of these issues are still not fully understood (Mdee & Mushi, 2021).

Scholars have expressed divergent views on the role of accountability in achieving sustainable service delivery in Tanzania and realizing the country's development vision for 2025. Some scholars, such as Nuhu (2019) emphasized the importance of accountability in addressing public concerns and improving service delivery. On the other hand, other scholars, including Waddington *et al.* (2019) suggested an existing negative relationship between accountability and service delivery in local government authorities. According to them, accountability can impede service provision when stakeholders do not feel sufficiently involved in the process. Therefore, this study sought to establish the influence of accountability on service delivery in

selected LGAs in the Dodoma region of Tanzania. The study sought to test the following null hypotheses:

1. There is no significant relationship between regular reporting and service delivery in Tanzania LGAs.
2. There is no significant relationship between learning from the mistakes and services delivery in Tanzania LGAs.
3. There is no significant relationship between established goals to be achieved and services delivery in Tanzania LGAs.
4. There is no significant relationship between following of treasury rules and regulations and services delivery in Tanzania LGAs.
5. There is no significant relationship between proper use of fund and services delivery in Tanzania LGAs.
6. There is no significant relationship between prompt services delivery and services delivery in Tanzania LGA.
7. There is no significant relationship between misconduct and services delivery in Tanzania LGAs.
8. There is no significant relationship between investigation of wrongdoing and services delivery in Tanzania LGAs.
9. There is no significant relationship between financial scrutiny and services delivery in Tanzania.

Literature Review

Theoretical Underpinning

This study was guided by the Public Value Theory (PVT) by Benington and Moore (2011). The theory presents a way for public officials to ensure effective delivery of public services that in turn create public value. The model reveals the following key issues that appear to arise in public accountability towards public value: the means of measuring and evaluating the performance, recognizing the creation of public value when it occurs, the means of government innovation toward effective service delivery and assisting the public in understanding and acting in its own interest. Likewise, LGAs require establishing goals to be achieved, proper use of funds, prompt service delivery and learning from mistakes as the best accountability measure which might be used to evaluate the public officials' answerability towards services delivery, which is sufficient to indicate high public value.

For effective PVT, there is a need for public officials and organizations to offer services in a proper

manner. The outcomes of these services should be positive and valuable for the whole public. PVT bases on the belief that government institutions or public service organizations must be able to offer services by considering proper use of funds, learning from mistakes, treasury rules, goals to be achieved and financial scrutiny (Sulaeman *et al.*, 2019).

Empirical Studies

Regular Report

Availability of officials' performance reports has been found to have a negative impact on service delivery and stakeholder engagement in local Government Authorities (Fourie & Malan, 2020). This negative relationship can be observed in various countries, such as the Netherlands and Zimbabwe, where the emphasis on performance reports and accountability requirements has weakened accountability mechanisms and limited stakeholder engagement in supporting the implementation of LGAs' plans (Githaiga, 2023). In Tanzania, the inclusion of LGAs' performance reports in the Controller and Auditor General (CAG) reports was intended to encourage service improvement and citizen satisfaction, as performance reports were believed to be a primary tool for improving service delivery (Masele & Kagoma, 2023). However, the limited accessibility of these reports has resulted in restricted stakeholder engagement and insufficient service delivery in Tanzania LGAs.

Learning from the Mistakes

Learning from mistakes can be a valuable strategy to improve the effective functioning of public administration and to enhance service delivery (Masuku & Jili, 2019). By acknowledging and analyzing mistakes made by public officials, lessons can be learned and corrective measures can be implemented (El Khatib *et al.*, 2021). In Mexico, for example, citizens actively demand officials' performance reports during assembly meetings as a means to ensure the error-free government service delivery (Bansal *et al.*, 2023). Similarly, in Tanzania, the government recognized the detrimental impact of regular mistakes among public officials on service delivery to citizens in the 1980s. As a response, reforms were implemented in the early 1990s, including the establishment of a code of ethics and conduct for public service (Khan *et al.*, 2019). Despite these efforts, challenges persist in Tanzanian LGAs due to mistakes made by local government officials. These mistakes encompass misallocation of funds and ineffective utilization of

resources, leading to inefficiencies in service delivery (Kisoli & Lameck, 2022). By embracing a culture of learning from mistakes, public officials can identify areas for improvement, develop strategies to prevent similar errors in the future and enhance service delivery to meet citizens' needs effectively.

Established Achievable Goals

Effective service delivery requires a collaborative approach with input from multiple stakeholders, including citizens and the civil society. By engaging citizens in the planning process, officials can be held accountable for the actions they take. For example, the Indian government adopted a participatory approach to set long-term goals for service delivery. In Australia and in the United Kingdom, spending increases or new spending must be tied to performance targets for evaluations. In Tanzania, local government authorities are required to prepare financial plans on an annual basis as mandated by the finance act of 2021. However, a study by Kulaba (2019) suggests that these authorities are not setting goals for project implementation.

Following of Treasury Rules and Regulations

Effective service provision in complex economic environments relies on compliance with treasury rules and regulations. Changes to financial regulations in Europe have impacted businesses and corporate treasury management (White, 2020). In Uganda, adherence to treasury rules and regulations is not optional, as the Public Finance Management Act, 2015 mandates clear accountability procedures for those responsible in implementing public budgets (Dlomo, 2017). However, in Tanzania, some local government officials have been known to deviate from legally prescribed practices, resorting to creative accounting and failing to comply with International Public Accounting Standards (IPSASs) (Kisaku, 2017).

Proper use of Funds

Effective management of financial resources is crucial for ensuring the delivery of public services as argued by Fazekas and Blum (2021). However, in many East African countries, including Tanzania, there are issues with the proper management of public funds, leading to ineffective service delivery in areas such as education and public infrastructure, as highlighted by David et al. (2020). In particular, many Local Government Authorities in Tanzania

struggle to effectively allocate and use public funds for provision of essential services.

Prompt Services Delivery

Effective service delivery largely depends on promptness in providing services, which plays a crucial role in enhancing citizen satisfaction. According to Böhm (2021), there exists a significant disparity in prompt service delivery among public administrations in the EU member states. Similarly, in South America, large private business organizations tend to overlook the importance of prompt service delivery in enhancing customer satisfaction (Kangas et al., 2018). In Tanzania, several factors such as corruption, staff incompetence and inadequate governance structures hinder prompt service delivery.

Misconduct

Effective service delivery depends on the presence of officials who abide by established boundaries. Citizens worldwide expect governments to deliver high ethical and integrity standards. In the United States, Congress sought to ensure that agencies could remove employees who engaged in misconducts while protecting the civil service from harmful management actions like discrimination or retaliation for whistleblowing. Similarly, Rwanda established the Rwandan Anti-Corruption Policy in 2012 after uncovering corruption in various sectors, including public finance, procurement, human resources, traffic police, justice, land service offices, customs, the issuing of licenses and construction permits, law enforcement and regulatory institutions. Tanzania has its public services code of conduct, which was established in 2000 to ensure that public servants provide the best possible services to the public. However, according to Masanja (2018), public officials are not sanctioned for personal mistakes, which could hinder the effectiveness of public service delivery.

Investigation of Wrong Doing

To ensure that public officials uphold the ethics of public service and prevent misconduct, it is essential to establish effective mechanisms that involve thorough investigations of working processes (Nicolaidis & Manyama, 2020). These mechanisms play a crucial role in promoting transparency, accountability and integrity within public administration. By conducting comprehensive investigations, potential breaches of ethics can be identified, addressed and appropriate actions can be taken (Shava & Mazenda, 2021). Such mechanisms

may include internal audits, independent oversight bodies, whistleblower protection and a robust disciplinary system. These measures help to maintain public trust, uphold the principles of good governance and safeguard the interests of citizens (Alcaide Ruiz, 2022). Local governments in the United States have provided evidence that shows wrongdoing among public servants is often a result of poorly implemented regulations (Adam & Fazekas, 2021). In Uganda, investigations into wrongdoing have been unsuccessful due to rampant corruption as reported by Ivanyina et al. (2018). In Tanzania, unclear mechanisms for addressing wrongdoing have led to inadequate service delivery for LGAs.

Financial Scrutiny

Having a clear mechanism for using public funds is crucial to ensure proper utilization. In the United Kingdom, the Local Government Acts stipulate that the full council is responsible for approving the budget and related council tax demands, based on the executive's recommendations (Asumani, 2019). In South Africa, financial scrutiny has challenged how councils make the best use of public money they receive, adding value to the process. In Tanzania, the performance of financial scrutiny is governed by Article 143(4) of the Constitution of the United Republic of Tanzania of 1977 (as amended from time to time) and Section 34 of the Public Audit Act No. 11 of 2008. Unfortunately, citizens have no power to request information on the financial affairs related to service delivery (Nuhu, 2019).

Methodology

Research Design

The study employed the cross-section survey design. The design allowed for determination of causal-effect relationships between independent and dependent variables.

Population and Sampling

The study involved a total sample of 399 individuals obtained by using the Yamane (1967) formula from the population of 6,182 village council and street committee members in Dodoma City, Kongwa District Council and Chamwino District Council in Dodoma Region.

Data Collection Methods

Data was collected through a questionnaire and an interview schedule. The questionnaire was used to collect data from the 399 respondents while selected key informants such as council human resources officers, medical officers, legal officers as well as primary and secondary school education officers were interviewed.

Statistical Treatment of Data

The study utilized a mixed-methods approach to analyse data. Qualitative data was analysed using the thematic approach. The quantitative data was analysed using index development, where a five-point index summated scale was employed. While the study had 30 items in the questionnaire, factor analysis was used to identify which items formed coherent subsets that were relatively independent of one another. Factor analysis was used to produce small sets of variables which were uncorrelated from the remaining variables. Factor loadings were above 0.50, which is within the acceptable range of reliability (Hair *et al*, 2010) as presented in Table 1. Before running the ordered logistic regression analysis, multicollinearity was tested using the VIF to determine whether there was a correlation between independent variables.

On the other hand, the proportional odds or parallel regression assumption was tested using Brant test. The findings show insignificant test statistic $\chi_{0.05,9} = 5.87$, $p = 0.753$ which indicates that the assumption is not violated. This implies that there is a difference between each pair of outcome groups as seen in table 2.

Table 1 : Ordered Logistic Regression

Variable	Loadings	KMO	Bartlett test of sphericity
Regular reports	0.908	0.8645	$\chi_{0.05,10} = 1501.873, p = 0.000$
Learning mistakes	0.842	0.6578	$\chi_{0.05,6} = 782.017, p = 0.000$
Established clear goals to be achieved	0.892	0.8212	$\chi_{0.05,6} = 807.838, p = 0.000$
Following treasury rules and regulations	0.852	0.7933	$\chi_{0.05,10} = 921.317, p = 0.000$
Proper use of funds	0.859	0.7500	$\chi_{0.05,10} = 699.637, p = 0.000$
Prompt services delivery	0.805	0.5843	$\chi_{0.05,6} = 214.144, p = 0.000$
Misconduct	0.888	0.6419	$\chi_{0.05,6} = 495.362, p = 0.000$
Investigation of wrong doing	0.951	0.5293	$\chi_{0.05,3} = 427.850, p = 0.000$
Financial scrutiny	0.915	0.7672	$\chi_{0.05,6} = 699.158, p = 0.000$

Table 2: Regression Assumption Tests

	chi2	p>chi2	Df	VIF
All	5.87	0.753	9	3.64
Regular reports	0.08	0.778	1	2.65
Learning from mistakes	0.04	0.847	1	1.76
Established clear goals to be achieved	0.07	0.784	1	2.49
Follow treasury rules and regulations	0.41	0.520	1	3.21
Proper use of fund	1.89	0.169	1	1.32
Prompt service delivery	0.01	0.925	1	1.12
Misconduct	0.72	0.397	1	1.34
Investigation of wrong doing	0.07	0.786	1	3.36
Financial scrutiny	2.82	0.093	1	

The specification of the model is as follows;

$$P(Y_i > j) = \frac{\exp(\alpha_j + X_i\beta_j)}{1 + \exp(\alpha_j + X_i\beta_j)}, j = 1, 2, \dots, M - 1 \dots \dots \dots (1)$$

Table 3: Overall Ordered Logistics Model

Ordered logistic regression	Number of obs =	218				
	LR chi2(9) =	171.46				
	Prob > chi2 =	0.0000				
Log likelihood = -93.351952	Pseudo R2 =	0.4787				
q60	Coef.	Odds Ratio	Std. Err.	z	P>z	[95% Conf. Interval]

Table 4: Ordered Logistic Regression

	b	z	P>z	e^b	e^bStdX	SDofX
regular	-1.4440	-4.406	0.000	0.236	0.207	1.090
mistakes	-0.4307	-1.092	0.275	0.650	0.700	0.830
goals	1.3093	3.345	0.001	3.704	2.572	0.722
treasury	-0.2066	-0.625	0.532	0.813	0.822	0.948
fund	-1.7130	-4.121	0.000	0.180	0.205	0.926
prompt	0.1699	0.636	0.524	1.185	1.152	0.831
misconduct	0.3319	1.520	0.129	1.394	1.361	0.929
investigat~n	0.1709	0.831	0.406	1.186	1.198	1.058
financial	0.4756	1.293	0.196	1.609	1.578	0.959

b = raw coefficient

z = z-score for test of b=0

P>|z| = p-value for z-test

e^b = exp(b) = factor change in odds for unit increase in X

e^bStdX = exp(b*SD of X) = change in odds for SD increase in X

SDofX = standard deviation of X

Findings and Discussion

The study examined the relationship between accountability and services delivery whereby the overall findings of the ordered logistics model is significant $\chi_{0.05,9} = 218$, $p = 0.000$ as reflected in table 3 which implies that the contribution of variables to the model is worth. A combined effect of all variables in the model is different from zero, which indicates that village council and street committee members were partly satisfied with the service delivery provided by councils in terms of regular reports, learning from mistakes, established clear goals to be achieved, following treasury rules

and regulations, proper use of funds, prompt service delivery, misconduct, investigation of wrong doings and financial scrutiny.

Regular Reports on Service Delivery

In table 4, the study found that one unit increase in regular reports leads to a 1.444 decrease in the log odds of a customer being satisfied with the service delivered by the LGA, assuming all other parameters remain stable. Furthermore, an increase of one unit in regular reports increases the likelihood of high overall satisfaction, i.e., customers being satisfied, compared to being moderately satisfied or

dissatisfied by 0.236 when other variables are held constant. The 95% confidence interval ranges from 0.000 to -2.086. Additionally, an increase in regular reports results in a 0.236 times greater chance of customers being moderately satisfied rather than dissatisfied, when other variables remain constant. The findings of this study contradict those of Orazalin and Mahmood (2018) who emphasized that the audit challenges faced by local governments worldwide are linked to the lack of regular performance reports, particularly financial reports. In South Africa, all local governments were expected to achieve clean audit opinions by the end of the 2013/2014 financial period, as targeted by Matlala and Uwizeyimana (2020). However, the target has been a challenge for all and unachievable in too many municipalities across the country. Boswell (2018) held the view that operational reports should be conveyed sufficiently to the public. The ability of LGAs officials to publish their performance reports might be triggered with adequate skills on report writing as well as high understanding of the importance of citizen participation in LGAs operations through information sharing as revealed by a local official at Chamwino DC who said that "...there is a need for direct sharing with community members since they are part of my responsibilities; therefore I am responsible to provide report to the village assembly per month." Therefore, regular reports have a significant influence on the delivery of services by LGAs. As a result, the null hypothesis: there is no significant relationship between regular reporting and service delivery in Tanzania LGAs, is rejected.

Learning from Mistakes and Service Delivery

In table 4, a unit increase in learning from mistakes decrease 0.4307 in the log odds of customers being satisfied by services delivery by the LGA given the other parameters are stable. For a unit increase in learning from mistakes, the odds of satisfied against combined moderate and not satisfied are 0.650 times lower if all other parameters are stable. Similarly, when the variable "learning from mistakes" increases by one unit, the likelihood of individuals being moderately satisfied rather than not satisfied decreases by 0.650 times, assuming that all other parameters remain stable. This suggests that a greater emphasis on learning from mistakes is associated with a lower probability of individuals expressing moderate satisfaction compared to not being satisfied. The findings imply that there is less learning from mistakes among the

LGA officials. Based on these findings, the null hypothesis which stated: there is no significant relationship between learning from the mistakes and services delivery in Tanzania LGAs, is accepted. The study finding is supported by Nwaegbu (2022) who argued that individual staff members lack in-depth knowledge of the responsibilities conferred to them in dealing with misconducts in the course of discharging their official duties. Muganu (2019) supported that high level of mistakes commitment among public officials in Zimbabwe are becoming a threat to service provision.

Goal Achievement and Service Delivery

According to Table 4, an increase in the variable "established goals" is associated with customer satisfaction. Specifically, a one unit increase in established goals leads to a 1.3093 increase in the log odds of customers being satisfied with the service provided by the Local Government Authority (LGA). Additionally, an increase of one unit in established goals results in a 3.703 times greater probability of high overall satisfaction compared to the combined categories of moderate and not satisfied, assuming other variables remain constant. These findings highlight the significance of setting and achieving goals in enhancing customer satisfaction with LGA services. Therefore, the null hypothesis: there is no significant relationship between established goals to be achieved and services delivery in Tanzania LGAs, is rejected. The study findings are in harmony with the Public Value Theory by Benington and Moore (2011) which states that LGAs require established goals to be achieved for effective services delivery. Furthermore, According to Maurya's (2021) argument, the sufficiency of service delivery among public institutions in India is dependent on their ability to effectively achieve their goals as planned, which facilitates the delivery of services to the public. This was contrary to a key informant's assertion through interview who indicated that while some goals in our local government areas (LGAs) are achieved as planned, others may not be due to ineffective monitoring and evaluation of public projects by local leaders.

Treasury Rules and Service Delivery

In table 4, a unit increase in treasury rules results in a decrease of 0.207 in the log odds of customers being satisfied with the services delivered by the Local Government Authority (LGA), assuming other parameters remain steady. This suggests that when treasury rules and regulations are not adhered to, it

can lead to poor service delivery and lower satisfaction levels. Holding other variables constant, a one-unit increase in treasury rules is associated with an 0.813 increase in the probability of reporting high overall satisfaction compared to the combined category of moderate and not satisfied. This estimate has a 95% confidence interval ranging from 0.0855 to 0.441. Similarly, for a unit increase in treasury rules, the odds of combined satisfaction and moderate satisfaction relative to not being satisfied are 0.813 times lower, assuming other parameters remain stable. Based on the findings, the null hypothesis: there is no significant relationship between following of treasury rules and regulations and services delivery in Tanzania LGAs is accepted. The findings from the study are supported by the information collected from key informants through interviews, which indicated a lack of adherence to the available treasury rules. One key informant explicitly stated that local officials are not yet implementing the local finance Act effectively, thereby hindering service delivery. However, these findings contradict the work of Koros (2021) who argued that a positive correlation exists between treasury management (measured by cash management, revenue generation and government financial assets) and local government development (measured by primary healthcare infrastructure, educational facilities and community development projects) in Kenya. Additionally, a study by Isaacs (2018) highlights that treasury circuit involves the analysis of payment, collection, and cash holding.

Proper Use of Funds and Service Delivery

In table 4, a unit increase in the proper use of funds leads to a decrease of 1.713 in the log odds of customers being satisfied with the service delivery by the Local Government Authority (LGA), holding all other variables constant. This implies that when funds are properly used, it results in improved service delivery and customer satisfaction. Additionally, for a unit increase in the proper use of funds, the odds of high overall satisfaction (satisfied) compared to the combined categories of moderate and not satisfied are 0.180 times greater, with a 95% confidence interval ranging from 0.898 to 2.528, assuming other variables remain constant. Similarly, for a unit increase in the proper use of funds, the odds of the combined categories of satisfied and moderate compared to not satisfied are 0.180 times greater, with other variables held constant. The study findings suggest that the proper use of funds contributes to service delivery in

Tanzania LGAs. Consequently, the null hypothesis: there is no significant relationship between proper use of fund and services delivery in Tanzania LGAs, is rejected. These findings are consistent with a study conducted by Gambo et al. (2021) which revealed a positive correlation between cash management and provision of primary healthcare infrastructure in local government in Nigeria. Moreover, Barauskaite and Streimikiene (2021) argued that in certain situations, an increased emphasis on public financial accountability may have negative consequences. This is because, under pressure, some service providers may prioritize quantitative outcomes over the quality of services delivered. The proper use of public funds in LGAs, as revealed in this study, may be attributed to the presence of opportunities for social accountability supporters in local government.

Prompt Service Delivery and Overall Service Delivery

In table 4, a one-unit change in prompt service delivery increases the log odds of a customer being satisfied by the service delivered by the Local Government Authority (LGA) by 0.17. This suggests a positive relationship between prompt service delivery and satisfaction. Furthermore, a unit increase in prompt service delivery is associated with a 1.185 times greater odds of high overall satisfaction (i.e., satisfied) compared to the combined categories of moderate and not satisfied, assuming other parameters remain constant. The 95% confidence interval (CI) for this probability change is reported as -0.353 to 0.693. This indicates the range of values within which the true population estimate is likely to fall. It is observed that an increase in prompt service delivery leads to a higher likelihood of satisfaction. However, it is implied that there may be delays in service delivery, as indicated by the lower odds of the joined satisfied and moderate categories against not satisfied. As a result, the null hypothesis: there is no significant relationship between prompt services delivery and services delivery in Tanzania LGA, is accepted. These findings align with the TMDA (2020) report, which highlighted that inadequate human resources and limited resources hinder the LGA's ability to provide timely services. Key informants also mentioned the challenges of agricultural extension officers and community development officers being responsible for multiple wards, leading to delays in providing timely technical assistance for agricultural problems as added that ".....our agricultural extension officers and community development officers are

responsible for three wards which hamper timely technical assistance to solve their agricultural problem..." (06 March, 2021).

Misconduct and Service Delivery

According to Table 4, a one unit increase in misconduct is associated with a 0.332 increase in the log odds of a customer being satisfied with the service delivered by the Local Government Authority (LGA). This implies that misconduct by LGA officials has a significant impact on satisfaction with LGAs' service delivery. Additionally, for a unit increase in misconduct, the odds of high overall satisfaction (satisfied) compared to the combined categories of moderate and not satisfied are 1.394 times greater, assuming other variables remain constant. The 95% confidence interval (CI) for this probability change is reported as -0.096 to 0.760. Furthermore, an increase of one unit in misconduct is associated with a 1.394 times lower probability of combined satisfaction and moderate satisfaction compared to not being satisfied, holding other variables constant. Therefore, the null hypothesis: there is no significant relationship between misconduct and services delivery in Tanzania LGAs, is accepted. These findings contradict the observations of Amponsah (2023) who noted that lateness and laziness of teachers in schools were influenced by low levels of teacher motivation due to inadequate salaries and housing. It can be agreed that poor wages and salaries for public servants are closely related to instances of misconduct, as argued by key informants who stated, "Our customers are influencing local officials to misbehave because citizens are not ready to adhere to the proper channels in getting services, considering we are not pleased with our monthly salary" (04 March 2021).

Investigation of Wrong Doing and Service Delivery

According to Table 4, a one unit change in the variable "investigation of wrongdoing" results in a 0.171 increase in the log odds of a customer being satisfied with the service delivered by the Local Government Authority (LGA). However, an increase of one unit in the investigation of wrongdoing is associated with a 1.186 decrease in the odds of high overall satisfaction (i.e., satisfied) compared to the combined categories of moderate and not satisfied, assuming other parameters remain stable. This suggests that inadequate investigation of wrongdoing negatively impacts service delivery. The 95% confidence interval (CI) for this probability change is -0.232 to 0.574. Similarly, an increase of

one unit in the investigation of wrongdoing leads to a 1.186 times lower probability of combined satisfaction and moderation compared to not being satisfied, while other parameters remain unchanged. These findings suggest that inadequate or improper investigation of wrongdoing can result in compromised service delivery. Therefore, the null hypothesis: there is no significant relationship between investigation of wrongdoing and services delivery in Tanzania LGAs, is accepted. The findings are in line with the information collected from key informants through interviews by said that

.....I think the chain of command in local government are not well organized for investigating wrong doing among the public employees since number misbehavior among the local officials are growing and nothing attempted to handle..." (01 March, 2021). Another added that ".....majority of public officials in our street have direct informal relationship with district executive director, therefore nothing action taken for their wrong action also personal interest among the management at district level over street resources hinder effective action taking for wrong committed by local officials... (01 March, 2021).

The study findings agree with the study by Collord (2019) who revealed that grand corruption in public procurement emerged within the energy sector which was not well investigated.

Financial Scrutiny and Quality of Service Delivery

In table 4, a one unit change in the variable "financial scrutiny" results in a 0.476 increase in the log odds of a customer being satisfied with the service delivered by the Local Government Authority (LGA). This implies that a decrease in financial scrutiny leads to poor service delivery. Specifically, a unit increase in financial scrutiny is associated with a 1.609 decrease in the chances of high overall satisfaction (i.e., satisfied) compared to the combined categories of moderate and not satisfied, assuming other parameters remain unchanged. The 95% confidence interval (CI) for this probability change is -0.246 to 0.197. Similarly, for a unit decrease in financial scrutiny, the odds of combined satisfaction and moderation against not being satisfied are 1.609 times lower, while other

parameters remain unchanged. These study findings indicate that financial scrutiny has a limited influence on the service delivery of LGAs. Therefore, based on these findings, the null hypothesis: there is no significant relationship between financial scrutiny and services delivery in Tanzania is accepted. The findings agreed with Khaoula and Moez (2019) who supported the study findings by pointing accounting information, the level of financial transparency, human skills (expertise) and financial resource as factors affect financial scrutiny. One of key informants argued that:

..... A council must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes. While each year, the head of internal audit should provide an annual opinion on adequacy and effectiveness, our jurisdiction is challenged with council members who lack financial management technical skills since a good number of the council members has primary education level and have not attended any training related to financial management (01 March, 2021).

Conclusions and Recommendations

Conclusions

While this study sought to test several null hypotheses regarding the influence of accountability on service delivery, the study established an existing positive correlation between regular reports and service delivery, goal achievement and services delivery and between proper use of fund and effective services delivery. The study, however, did not establish relationships between service delivery effectiveness and the following variables: learning from the mistake, financial scrutiny, following of treasury rules and regulations, prompt services delivery and investigation of wrongdoing. Therefore, regular reports, goal achievement and proper use of funds are important variables that affected services delivery in a positive way among the Local Government Authorities in Dodoma, Tanzania.

Recommendations

Therefore, the study recommends that regular reports, goal achievement and proper use of funds need to be emphasized in Local Government Authorities for effective and improved service delivery to be realized. Particularly, the study suggests that Local Government Authorities should regularly submit detailed reports to oversight bodies

so as to ensure transparency. Reports should encompass key indicators, finances, progress and accessible improvement plans. LGAs should establish goals, involve stakeholders for planning, define metrics, and communicate progress. Responsible fund use involves robust financial units, strategic allocation, audits and public engagement for transparent budgets. These measures enhance accountability, transparency and community-focused service delivery by LGAs.

References

- Adam, I., & Fazekas, M. (2021). Are emerging technologies helping win the fight against corruption? A review of the state of evidence. *Information Economics and Policy*, 57, 100950.
- Alcaide Ruiz, M. D. (2022). The Role of Audit Committee: Analysis of the Influence of Financial Expertise.
- Amponsah, J. (2023). Falling Educational Standard of Religious and Moral Education Subject At The Mfantseman District: The Views Of Multi-Parties In A Sequential Exploratory Study. *African journal of applied research*, 9(1), 118-138.
- Asumani, K. (2019). Budgeting and budgetary control as management tools for improving financial performance in local authorities, Mpika district council as a case study. Cavendish University: Zambia.
- Bansal, S., Prashaant, A., Singhi, R., & Dhillon, L. K. (2023). *Management in Action: An HR Perspective*: Taylor & Francis.
- Barauskaite, G., and Streimikiene, D. (2021). Corporate social responsibility and financial performance of companies: The puzzle of concepts, definitions and assessment methods. *Corporate Social Responsibility and Environmental Management*, 28(1), 278-287.
- Benington, J., & Moore, M. H. (2011). Public value in complex and changing times *Public Value s*(pp. 1-30): Springer.
- Böhm, H. (2021). The influence of the Covid-19 pandemic on Czech-Polish cross-border cooperation: From debordering to re-bordering: *Moravian Geographical Reports*, 29(2), 137-148.

- Boswell, C. (2018). *Manufacturing political trust*: Cambridge University Press. United States of America.
- Collord, M. (2019). *The political economy of institutions in Africa: Comparing authoritarian parties and parliaments in Tanzania and Uganda*. University of Oxford.
- Cuadrado-Ballesteros, B., & Bisogno, M. (2021). Public sector accounting reforms and the quality of governance. *Public Money & Management*, 41(2), 107-117.
- David, V. E., John, Y., and Hussain, S. (2020). Rethinking sustainability: a review of Liberia's municipal solid waste management systems, status, and challenges. *Journal of Material Cycles and Waste Management*, 4(1), 1-3.
- de Azevedo, R. R., Cardoso, R. L., da Cunha, A. S. M., & Wampler, B. (2022). Participatory budgeting and budget dynamics in the public sector. *Revista de Contabilidade e Organizações*, 16.
- Dlomo, P. A. (2017). *The impact of irregular expenditure in the South African public finance with specific reference to the National Department of Public Works*. Thesis for PhD award of Cape Peninsula University of Technology: South Africa.
- El Khatib, M., Al Jaber, A., & Al Mahri, A. (2021). Benchmarking Projects' "Lessons Learned" through Knowledge Management Systems: Case of an Oil Company.
- Fazekas, M., and Blum, J. R. (2021). Improving Public Procurement Outcomes. Policy research working paper, 2(4), 2-3.
- Fourie, D., & Malan, C. (2020). Public procurement in the South African economy: Addressing the systemic issues. *Sustainability*, 12(20), 8692.
- Gambo, N., Inuwa, I., Usman, N., Said, I., and Shuaibu, U. (2021). Factors affecting budget implementation for successful delivery of primary health care building facilities within Nigerian health sector. *International Journal of Construction Management*, 21(5), 476-489.
- Githaiga, P. N. (2023). Sustainability reporting, board gender diversity and earnings management: evidence from East Africa community. *Journal of Business and Socio-economic Development*.
- Isaacs, G. L. (2018). *Financialisation in post-apartheid South Africa*. Thesis for PhD award of University of London. England.
- Islam, R., Hossain, S., Bashar, F., Khan, S. M., Sikder, A. A., Yusuf, S. S., and Adams, A. M. (2018). Contracting-out urban primary health care in Bangladesh: a qualitative exploration of implementation processes and experience. *International journal for equity in health*, 17(1), 1-16.
- Ivanyna, M., Mourmouras, A., and Rangazas, P. (2018). *The macroeconomics of corruption*. Springer Texts in Business and Economics. 3(1), 4.
- Kangas, H.-L., Lazarevic, D., and Kivimaa, P. (2018). Technical skills, disinterest and non-functional regulation: Barriers to building energy efficiency in Finland viewed by energy service companies. *Energy Policy*, 1(14), 63-76.
- Kasapa, A., & Gyan, C. (2023). Community Participation in Planning Social Infrastructure Delivery in Ghana's Local Government: A Case Study of Shai Osudoku District. *Journal of Development Policy and Practice*, 24551333231165831.
- Khan, M., Andreoni, A., & Roy, P. (2019). Anti-corruption in adverse contexts: strategies for improving implementation.
- Khaoula, F., and Moez, D. (2019). The moderating effect of the board of directors on firm value and tax planning: Evidence from European listed firms. *Borsa Istanbul Review*, 19(4), 3-4.
- Kisaku, J. M. (2017). *Impact of Financial Reporting Frameworks on Quality of Not-for-Profit Financial Reports*. Dissertation award for PhD of Walden University: United States of America.
- Kisoli, I., & Lameck, W. (2022). Reconstructing the process of outsourcing solid waste management in Tanzania local government authorities. *SN Business & Economics*, 2(8), 94.

- Kohler, J. C., & Bowra, A. (2020). Exploring anti-corruption, transparency, and accountability in the world Health organization, the United nations development programme, the world bank group, and the global fund to fight AIDS, tuberculosis and malaria. *Globalization and health*, 16, 1-10.
- Koros, L. C. (2021). Interactions between financing strategies, hospital characteristics and service quality among healthcare providers in Kenya. Dissertation award for master of Moi University: Kenya.
- Kulaba, S. (2019). Local government and the management of urban services in Tanzania African cities in crisis: Taylor and Francis group publications. United State of America.
- Masanja, N. M. (2018). The Impact of Internal Control Challenges on Organizational Financial Performance for Selected Local Government Authorities in Arumeru District, Arusha Tanzania. *International journal of research and innovation in social science*, 2(1) 7-9.
- Masele, J. J., & Kagoma, R. S. (2023). Usefulness of human capital management information systems on payroll reliability among public universities in Tanzania. *Public Money & Management*, 43(2), 165-173.
- Masuku, M. M., & Jili, N. N. (2019). Public service delivery in South Africa: The political influence at local government level. *Journal of Public Affairs*, 19(4), e1935.
- Matlala, L. S., and Uwizeyimana, D. E. (2020). Factors influencing the implementation of the auditor general are recommendations in South African municipalities. *African Evaluation Journal*, 8 (1), 1-11.
- Maurya, Y. K. (2021). Role of broadband in achieving sustainable development goals in Indian context: IIPA, New Delhi. United states of America.
- Mdee, A., & Mushi, A. (2021). Untangling blame and responsibility for service delivery and local governance performance: Testing a grounded social accountability approach in Tanzania. *Local Government Studies*, 47(6), 993-1013.
- Muganu, E. (2019). The impact of the Zimbabwe public procurement and disposal of public assets act (22: 23) on transparency and integrity in procuring entities. *BUSE*.
- Nicolaidis, A., & Manyama, T. P. (2020). Eradicating Corruption in Public Service Entities through Ethical Leadership. *Athens JL*, 6, 431.
- Nuhu, S. (2019). Peri-urban land governance in developing countries: understanding the role, interaction and power relation among actors in Tanzania. Crossmark. South Africa.
- Nwaegbu, O. C. (2022). Legislative Oversight Functions in Nigeria: A Case Study of Imo State House of Assembly (Doctoral dissertation, NILDS-Department of Studies).
- Orazalin, N., and Mahmood, M. (2018). Economic, environmental, and social performance indicators of sustainability reporting: Evidence from the Russian oil and gas industry. *Energy policy*, 1(3), 70-79.
- Osawe, C. O. (2017). Time management: an imperative factor to effective service delivery in the Nigeria public service. *International Journal of Development and Management Review*, 12(1), 1-7.
- Primus, R., and Hills Jr, R. M. (2020). Suspect Spheres, Not Enumerated Powers: A Guide to Leaving the Lamppost. U of Michigan Public Law Research Paper, 667(1), 20-21.
- Sharma, S., Kumar Kar, A., & Gupta, M. (2021). Unpacking Digital Accountability: Ensuring efficient and answerable e-governance service delivery. Paper presented at the Proceedings of the 14th International Conference on Theory and Practice of Electronic Governance.
- Shava, E., & Mazenda, A. (2021). Ethics in South African public administration: a critical review. *International Journal of Management Practice*, 14(3), 306-324.
- Sulaeman, A. S., Waluyo, B., & Ali, H. (2019). Making dual procurement and supply chain operations: Cases in the Indonesian higher education. *Int. J. Sup. Chain. Mgt Vol*, 8(6), 595.
- Thusi, X., & Selepe, M. M. (2023). The Impact of Poor Governance on Public Service Delivery:

A Case Study of the South African Local Government. *International Journal of Social Science Research and Review*, 6(4), 688-697.

Waddington, H., Sonnenfeld, A., Finetti, J., Gaarder, M., John, D., & Stevenson, J. (2019). Citizen engagement in public services in low-and middle-income countries: A mixed-methods systematic review of participation, inclusion, transparency and accountability (PITA) initiatives. *Campbell Systematic Reviews*, 15(1-2), e1025.

White, W. R. (2020). International financial regulation: Why it still falls short. Institute for New Economic Thinking Working Paper Series 3(1) 1-2.

Zhang, Q., Oo, B. L., & Lim, B. T.-H. (2023). Key practices and impact factors of corporate social responsibility implementation: Evidence from construction firms. *Engineering, Construction and Architectural Management*, 30(5), 2124-2154.