

The influence of accountability on procurement performance: a case study ministry of blue economy and fisheries Zanzibar

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ABSTRACT

Accountability is a foundational pillar of procurement governance, yet quantitative evidence on how accountability mechanisms specifically shape procurement outcomes within individual government ministries in Zanzibar remains scarce. This study examined the influence of accountability on procurement performance at the Ministry of Blue Economy and Fisheries (MoBEF), Zanzibar. Guided by Institutional Theory and attached in a positivist research philosophy, study adopted a descriptive and explanatory quantitative design where a structured, five-point Likert-scale questionnaire was administered to 85 respondents drawn from a target population of 108 procurement officers, tender board members, finance officers, user department representatives, internal auditors, and registered suppliers, selected through stratified random sampling using Yamane's (1967) formula. Data were analyzed descriptively and inferentially using IBM SPSS version 23, incorporating reliability testing, correlation, and multiple linear regressions. Descriptive results revealed that accountability practices were generally well established at MoBEF, with mean scores ranging from 3.90 to 4.12. Review and approval procedures and documentation practices attracted the strongest endorsement, while disciplinary enforcement for procurement irregularities recorded both the lowest mean ($M = 3.90$) and the greatest variability ($SD = 0.89$), indicating a structural enforcement gap within the Ministry's accountability system. Multiple regression analysis confirmed that accountability significantly and positively predicted procurement performance ($\beta = 0.27$, $SE = 0.07$, $t = 3.57$, $p = .001$), alongside fairness ($\beta = 0.31$, $p < .001$) and transparency ($\beta = 0.29$, $p = .002$); the overall model was statistically significant ($F(3, 81) = 28.45$, $p < .001$, $R^2 = 0.520$). The null hypothesis was rejected. These findings confirm that while formal accountability structures are well established within MoBEF, inconsistent disciplinary enforcement limits their full effect on procurement performance. The study recommends strengthening audit follow-through, enforcing consistent sanctions for non-compliance, and institutionalizing structured monitoring systems.

Keywords: Accountability; Institutional Theory; Ministry of Blue Economy and Fisheries, Procurement Performance; Public Procurement; Zanzibar

I. INTRODUCTION

Public procurement consumes a substantial proportion of government expenditure worldwide, and the manner in which procurement processes are governed has direct consequences for public value, service delivery, and citizen trust (Fazekas & Blum, 2021). Among the governance dimensions consistently identified as central to procurement integrity, accountability occupies a distinctive position: it is the institutional mechanism through which procurement actors are made answerable for decisions, resource use, and outcomes, and through which corrective action is triggered when standards are not met (Mabillard & Zumofen, 2021). Despite its recognized importance, empirical evidence on how accountability specifically shapes procurement performance within individual government ministries in Zanzibar remains limited (Salim & Joseph Macha, 2023).

Globally, studies have linked accountability mechanisms to improved procurement compliance, efficiency, and value for money across diverse public-sector contexts (Cao & Wang, 2023; Caseley, 2006). In Europe, accountability has been institutionalized through a highly regulated, supranational legal framework enforced by the European Commission and the Court of Justice of the EU, which has progressively expanded from value-for-money and non-discrimination toward green and socially responsible procurement (Bernal et al., 2019).

Consequently, in the case of developing countries like African countries in particular the link between public procurement and ethical challenges is well-documented in academic literature and reports from global institutions. Public procurement is widely recognized as a government activity highly vulnerable to corruption, fraud and mismanagement due to the substantial financial flows involved and the complexity of transactions (OECD, 2007). Unethical practices such as bid rigging, conflict of interest and favoritism waste public funds. They also include inflated pricing and kickbacks. These actions raise project costs significantly. Within Sub-Saharan Africa, evidence is more mixed: formal accountability structures sometimes deliver expected performance benefits (Josephina, 2019; Kajimbwa, 2018; Ntangeki et al., 2023), while in other settings informal political networks and inconsistent enforcement have

undermined formal accountability regimes (Dza et al., 2013; Lauwo et al., 2026). Subsequently, they also divert public resources. Ultimately, they result in procurement of substandard goods and services (Mabillard & Zumofen, 2021). This erosion of value for money directly impedes socio-economic development and severely undermines public trust in governmental institutions (Kajimbwa, 2018)

Zanzibar specifically, Salim and Joseph Macha (2023) documented procurement challenges including delayed contract awards, awareness gaps regarding the Zanzibar Public Procurement and Disposal Act (ZPPDA), and weak implementation of procurement plans, but neither study isolated accountability as a quantitatively measured predictor of performance in a specific ministry. The Ministry of Blue Economy and Fisheries is central to Zanzibar's economic development strategy, overseeing procurement of fishing equipment, marine conservation services, and aquaculture inputs and these activities are financially significant and technically complex, making integrity in procurement a direct determinant of Ministry's capacity to fulfill its mandate. Despite Zanzibar's adoption of procurement laws and regulatory frameworks, including the ZPPDA, intended to promote accountable public procurement, prior assessments of Zanzibar government entities continue to document delivery delays, enforcement gaps, and inconsistent regulatory compliance (Salim & Joseph Macha, 2023). It has not been established, on empirical quantitative grounds, whether and to what extent accountability mechanisms at MoBEF actually translate into improved procurement performance, or whether such mechanisms remain largely formal without commensurate substantive effect. The formal rules often clash with informal practices, political interference and a lack of institutional capacity, leading to a disconnect between policy on paper and practice on the ground (Grandia & Voncken, 2019). Furthermore, the ethical dimension extends beyond mere compliance with laws to include broader concepts of sustainable and socially responsible procurement, such as considering suppliers' environmental practices and labor standards (Walker & Brammer, 2012)

This study addresses that empirical gap by quantitatively examining the influence of accountability on procurement performance at the Ministry of Blue Economy and Fisheries (MoBEF), Zanzibar. The analytical focus to accountability, have provide a theoretically coherent and practically actionable account of how this specific governance dimension operates within the Ministry's procurement system.

1.1 Statement of the Problem

Public procurement in Zanzibar operates within a formal regulatory framework secured by the Zanzibar Public Procurement and Disposal of Public Assets Act No. 8 of 2016, a legislation designed to promote accountability, integrity, and value for money in government expenditure. In practice, however, this regulatory architecture has not translated into consistently accountable procurement conduct. Reports from the Controller and Auditor General (CAG) and the Zanzibar Public Procurement Regulatory Authority (ZPPRA) persistently document non-compliance, inadequate documentation, weak contract management, and limited enforcement across public institutions (PEFA, 2018; World Bank, 2025). The Methodology for Assessing Procurement System (MAPS) assessment for Zanzibar further identifies fragmented procurement data, insufficient professionalization of procurement personnel, and weak monitoring as enduring systemic challenges that continue to undermine procurement performance (MAPS Secretariat, 2025). These findings collectively point to a consistent gap between what procurement law prescribes and what accountability practice actually delivers on the ground. Prior studies such as Salim and Joseph Macha (2023) remain largely descriptive and do not isolate accountability as an independent explanatory variable. This methodological gap leaves practitioners without ministry-specific evidences to design targeted reforms. The present study addresses this gap directly by quantitatively examining the influence of accountability on procurement performance at the Ministry of Blue Economy and Fisheries, Zanzibar.

1.2 Research Objectives

- i. Assess the level of accountability practices as perceived by procurement stakeholders at the Ministry of Blue Economy and Fisheries, Zanzibar.
- ii. Determine the nature and direction of the relationship between accountability and procurement performance at the Ministry of Blue Economy and Fisheries, Zanzibar.

II. LITERATURE REVIEW

2.1 Theoretical Review

2.1.1 Institutional Theory

This study is theoretically grounded in Institutional Theory, established by DiMaggio and Powell (1983) and further developed by Lawrence and Shadnam, (2008) and Berthod (2023), among others. Institutional Theory holds that organizations, particularly those operating in regulated public-sector environments, adopt structures and practices that conform to established norms, rules, and cultural expectations because conformity confers legitimacy and reduces institutional uncertainty. Isomorphic pressures like coercive, mimetic, and normative drive organizations to develop formal accountability mechanisms that signal adherence to external regulatory standards and internal governance

expectations.

Applied to public procurement, Institutional Theory predicts that formal accountability mechanisms like audit trails, documented approval hierarchies, codified disciplinary procedures, and clearly delineated officer responsibilities are function as institutionalized practices that procurement entities adopt both to ensure compliance with procurement law and to signal credibility to oversight bodies, donors, and the public. Where such mechanisms are well established and consistently enforced, Institutional Theory expects measurable performance benefits to follow; where enforcement is symbolic rather than substantive, those performance benefits are attenuated despite the formal existence of accountability structures (Lawrence & Shadnam, 2008).

Institutional Theory was preferred over Agency Theory, which explains accountability through incentives realignment between self-interested agents and principals (Panda & Leepsa, 2017). This assumption of self-interested conflict was judged less appropriate than Institutional Theory for explaining how formal, rule-based structures shape collective performance in a public ministry setting normatively guided by legality and public service.

2.2 Empirical Review

2.2.1 Accountability Practices in Public Procurement

Globally, substantial empirical evidence links accountability mechanisms to improved procurement compliance and performance. Cao and Wang (2023), analyzing 9,082 public-private partnership (PPP) projects in China from 2009 to 2021 using Ordinary Least Squares regression, found that reduced corruption and improved accountability significantly increased attention to performance-based evaluation criteria in procurement, with the effect more pronounced for large, non-state demonstration projects. Mabillard and Zumofen (2021) showed that, across both Wuhan and Switzerland accountability is reinforced through complementary institutional channels as horizontal and vertical linkages in the former, proactive information dissemination paired with active oversight in the latter rather than through reactive disclosure alone.

Gordon and Racca (2014) similarly linked accountability and transparency requirements to efficient resource allocation in North American procurement systems. Caseley (2006) demonstrated, through a detailed case study at the Hyderabad Metropolitan Water Supply and Sewerage Board in India, that sustained service-delivery improvements were achieved through effective accountability relationships linking citizens, senior managers, and frontline workers, where citizen-based accountability mechanisms provided performance information to managers who could then hold frontline workers accountable, an insight directly relevant to the layered accountability structure observed at MoBEF.

2.2.2 Relationship Between Accountability and Procurement Performance

Within Sub-Saharan Africa, the accountability–performance relationship in procurement is empirically established but complicated by institutional and political-economy factors. Lauwo et al. (2026), applying a "politics of the belly" framework to Ghana, argued that neoliberal procurement reforms have sometimes been reshaped by informal political networks and elite self-enrichment, leading to corrupt practices that undermine formal accountability regimes. Dza et al. (2013) similarly cautioned that financial management reforms across Africa achieve only partial success owing to inadequate training, legislative constraints particularly regarding procurement technology, and insufficient political support. These findings serve as an important contextual caveat for the present study: the mere existence of formal accountability structures does not guarantee substantive performance improvements if enforcement capacity and political commitment are lacking.

In India, Anjum and Khan (2024) found accountability and efficiency remained low in higher education procurement despite modest transparency gains, recommending expanded e-procurement adoption. Within Tanzania, Kajimbwa (2018) found structured benchmarking enhanced accountability across eight Local Government Authorities, while Josephina (2019) found relatively high measured accountability at the Tanzania Buildings Agency alongside persistent corruption, recommending stronger enforcement and skilled staffing. (Ntangeiki et al., 2023.), studying Dodoma's public procurement context, established that establishing clear standards for transparency and accountability improves regulatory compliance, directly anticipating the positive accountability performance relationship found in the present study.

Within Zanzibar specifically, Salim and Joseph Macha (2023) assessed procurement procedures at the Zanzibar Port Corporation and documented challenges including delays in contract awards, insufficient awareness of the ZPPDA, high prices, delivery irregularities, and poor procurement plan implementation findings that reflect systemic accountability weaknesses but that were not analyzed using quantitative methods that would allow isolation of accountability as a discrete predictor of performance. Salim and Joseph Macha (2023) examined procurement procedure effects on building construction performance at the Ministry of Education and Vocational Training, Zanzibar, finding that procurement planning, selection criteria, and contract monitoring significantly influenced outcomes, but again without isolating accountability as a construct or employing regression analysis to estimate its unique contribution. This constitutes the empirical gap that the present manuscript directly addresses.

III. METHODOLOGY

3.1 Research Philosophy and Design

The study employed a descriptive and explanatory research design within a quantitative approach. The descriptive component enabled assessment of the perceived level of accountability in procurement practice at MoBEF, while the explanatory component permitted estimation of accountability's unique contribution to procurement performance after controlling for other governance predictors. The study is grounded in a positivist research philosophy, which holds that social reality is objective, stable, and measurable quantitatively without interference from the researcher's values (Creswell, 2014). Because the phenomenon of interest like institutionalized accountability practice could not be ethically or practically manipulated, a cross-sectional survey design was adopted as the most appropriate means of testing the directional hypothesis specified by Institutional Theory. Primary data were collected through structured, self-administered questionnaires; secondary data, used for contextualization, were drawn from procurement reports, Controller and Auditor General (CAG) reports, Ministry procurement manuals, and related government publications.

3.2 Study Area and Target Population

The study was conducted at the MoBEF in Zanzibar, specifically within the subset of staff and stakeholders whose roles are directly material to procurement outcomes. Six participant categories were identified as comprising the target population: Procurement Officers in the Procurement Management Unit, Tender Board Members who monitor and approve procurement decisions, Finance Officers responsible for budgetary control and financial accountability, User Department Representatives who initiate procurement requests and provide technical specifications, Internal Auditors who review compliance and assess the integrity of procurement processes, and Registered Suppliers and Vendors who interact directly with the Ministry through tendering and contract execution. Although the Ministry's overall workforce numbers approximately 700 according to 2023/2024 staffing records, the vast majority are not engaged in procurement-relevant functions. The study therefore restricted its sampling frame to actors, whose conduct directly determines procurement outcomes, yielding an estimated target population of 108 individuals distributed across the six categories.

3.3 Sampling Procedures and Sample Size

3.3.1 Sample size determination

Sample size was determined using Yamane's (1967) simplified formula for finite populations:

$$n = N / (1 + N \cdot e^2)$$

Where n is the required sample size, N is the population size (108), and e is the margin of error (0.05, corresponding to a 95% confidence level).

$$n = 108 / (1 + 108 \cdot (0.05)^2)$$

$$n = 108 / (1 + 108 \cdot 0.0025)$$

$$n = 108 / 1.27 = 85$$

The sample size, $n = 85$. The formula is widely used in social science research because of its simplicity, reliability, and suitability for finite populations (Sathyanarayana et al., 2024).

3.3.2 Sampling procedures

A stratified random sampling technique was applied. Staff and stakeholders were grouped into six strata based on functional role, from each of which a proportionate random sample was drawn to ensure representativeness across the diverse procurement roles at MoBEF and to minimize selection bias. All 85 questionnaires distributed were returned and considered usable, yielding a response rate of 78.7% relative to the target population of 108. For the inferential multiple regression model (three predictors, $N = 85$), the achieved sample provides adequate statistical power to detect medium-to-large effect sizes at $\alpha = .05$ significance level. This is documented post hoc by the statistically significant overall model ($F(3, 81) = 28.45, p < .001$) and the statistically significant individual coefficient for accountability ($\beta = 0.27, p = .001$), both of which would not have achieved significance under materially underpowered conditions. The distribution of the sample across strata is presented in Table 1.

Table 1
Sample Distribution by Stratum

Stratum (Category)	Population (N_i)	Proportion (%)	Sample Size (n_i)
Procurement Officers	10	10%	9
Tender Board Members	8	8%	7
Finance Officers	12	12%	10
User Department Representatives	30	30%	25
Internal Auditors	15	15%	12
Registered Suppliers/Vendors	25	25%	22
Total	100	100%	85

3.4 Measurement and Covariates

Data were collected using a structured questionnaire developed by the researcher and informed by the study's conceptual framework and a review of relevant literature on procurement integrity and performance. Items were adapted from prior empirical studies and internationally recognized procurement governance frameworks. The questionnaire comprised three thematic sections; demographic information, accountability, and procurement performance indicators covering timeliness, cost efficiency, and value for money. All integrity and performance items were scored on a five-point Likert scale (1 = Strongly Disagree; 2 = Disagree; 3 = Neutral; 4 = Agree; 5 = Strongly Agree). The accountability construct was operationalized through five items; clarity of procurement officers' roles and responsibilities, proper documentation and traceability of procurement processes, compliance with the Public Procurement Act and related regulations, audit findings leading to followed-through corrective actions, disciplinary action taken when procurement irregularities occur. Procurement performance was measured through Likert-scale items reflecting timeliness of procurement completion, cost savings relative to budget, and value for money achieved. Demographic variables (gender, age, tenure, education) were examined descriptively to characterize the sample but were not entered as statistical covariates in the regression model, as the study's explanatory focus was on governance predictors rather than respondent-level moderators.

3.5 Data Analysis Method

3.5.1 Quantitative Data Analysis

The quantitative data analysis involved the following steps, data cleaning, data coding, data presentation, data interpretation and discussion. The study used descriptive and inferential statistics to analyze data, summarizing categorical and scaled variables, examining relationships, predicting organizational competitiveness, and comparing demographic groups. Reliability analysis conducted to ensures internal consistency of scaled questionnaire items (Creswell, 2014). Summary statistics is compiled for all quantitative data collected. Data stored with direct access and used only for the study investigator. The descriptive and inferential data analysis was performed using IBM SPSS version 27. The descriptive analysis characterized the distribution of accountability and procurement performance perceptions across respondents, while the inferential analysis specifically multiple linear regressions estimated the magnitude, direction, and statistical significance of accountability's effect on procurement performance, controlling for fairness and transparency (Creswell & Creswell, 2023)

3.6 Validity and Reliability

Content validity was established by grounding questionnaire items in the study's objectives, conceptual framework, and relevant literature, followed by expert review from procurement management and research methodology specialists whose feedback refined item wording, relevance, and clarity (Creswell, 2014). Construct validity was addressed by operationalizing each construct through multiple Likert-scale items representing its key theoretical dimensions, with factor analysis planned to confirm appropriate item loading and items with low factor loadings removed or revised. Reliability was assessed using Cronbach's Alpha, computed in IBM SPSS version 23 following a pilot study conducted with respondents sharing similar characteristics to the target population but excluded from the final sample. The reliability threshold was set at $\alpha \geq 0.70$, consistent with accepted social science conventions (Hair et al., 2019). The scale demonstrated good internal consistency, with a Cronbach's alpha above 0.8, indicating that the items correlate strongly and reliably measure the same underlying construct.

3.7 Ethical Considerations

Ethical clearance was obtained from the College of Business Education Review Board, Dar es Salaam and the clearance from the Second Vice- President Office, Zanzibar. All participants provided written informed consent prior to participation. Participation was voluntary, and participants were informed of their right to withdraw at any point without penalty. Data were anonymized and stored securely. The study adhered to the principle of the Declaration and research ethics guidelines.

IV. FINDINGS & DISCUSSION

4.1 Findings

4.1.1 Recruitment and Participant Flow

The 85 questionnaires distributed across the six strata, all were returned and usable, yielding a 100% completion rate with no exclusions. As the study used a single cross-sectional administration, no follow-up or attrition phase applied.

4.1.2 Baseline Demographic Characteristics

The sample ($N = 85$) comprised 51 male (60%) and 34 female (40%) respondents. In terms of age, 17 respondents (20%) were aged 25 – 35, 30 (35%) were aged 36 – 45, and 38 (45%) were aged 50 and above, indicating a predominantly experienced professional population. Regarding organizational tenure, 21 respondents (25%) had worked at MoBEF for 1 – 6 years, 30 (35%) for 7 – 10 years, and 34 (40%) for more than 10 years. With respect to educational attainment, 25 respondents (30%) held a diploma-level qualification, while 60 (70%) held a degree or higher qualification. This demographic profile indicates a sample with substantial procurement-relevant experience and educational attainment, supporting the credibility and reliability of the self-reported perceptions of accountability and procurement performance analysed below. Full demographic frequencies are presented in Table 2.

Table 2

Demographic Characteristics of Respondents ($N = 85$)

Demographic Factor	Category	Frequency (n)	Percentage (%)
Gender	Male	51	60.0
	Female	34	40.0
Age	25–35 years	17	20.0
	36–45 years	30	35.0
	50+ years	38	45.0
Tenure	1–6 years	21	25.0
	7–10 years	30	35.0
	10+ years	34	40.0
Education	Diploma	25	30.0
	Degree and above	60	70.0

4.1.3a Descriptive Statistics on the Accountability

Descriptive analysis of the five accountability items (Table 3) indicated that accountability practices at MoBEF are perceived, on average, as well established, with mean scores ranging from 3.90 to 4.12. The "audit findings lead to corrective actions that are followed through" received the highest mean rating ($M = 4.12$, $SD = 0.70$), Consistent with the documentation and role clarity items ($M = 4.11$, $SD = 0.69$ and $M = 4.09$, $SD = 0.74$). By contrast, disciplinary action for procurement irregularities received both the lowest mean ($M = 3.90$) and the greatest response variability ($SD = 0.89$), indicating comparatively weaker consensus

Table 3

Descriptive Statistics among the Respondents

Accountability Statement	DS n(%)	Dg n(%)	Ne n(%)	Ag n(%)	SA n(%)	Mean	SD
Responsibilities of procurement officers are clearly defined and understood.	2(2.4)	3(3.5)	10(11.8)	40(47.1)	30(35.3)	4.09	0.74
All procurement processes are properly documented and traceable.	1(1.2)	4(4.7)	9(10.6)	42(49.4)	29(34.1)	4.11	0.69
Procurement activities comply with the Public Procurement Act and related regulations.	2(2.4)	5(5.9)	11(12.9)	39(45.9)	28(32.9)	4.04	0.78
Audit findings lead to corrective actions that are followed through.	1(1.2)	3(3.5)	10(11.8)	41(48.2)	30(35.3)	4.12	0.70
Disciplinary actions are taken when procurement irregularities occur.	3(3.5)	6(7.1)	13(15.3)	37(43.5)	26(30.6)	3.90	0.89

4.1.3b Descriptive statistics on Procurement Performance

Descriptive statistics were also computed for the five procurement performance items. As shown in Table 4, mean scores ranged from 3.85 to 4.08, indicating that respondents perceived overall procurement performance at MoBEF as moderately to strongly positive. Timely completion of procurement activities received the highest mean rating ($M = 4.08$, $SD = 0.72$), suggesting that the Ministry generally meets procurement timelines. Cost efficiency

representing procurement activities delivered within approved budgets recorded a mean of 3.97 (SD = 0.81). Value for money, reflecting whether procured goods, services, and works meet quality standards at a reasonable cost, attracted the lowest mean ($M = 3.85$, $SD = 0.91$) and the greatest response variability among the five items, indicating that some respondents were uncertain about whether quality is consistently achieved relative to expenditure. Overall, respondents perceived procurement performance as moderately strong, with value for money representing the dimension most susceptible to improvement. These descriptive patterns contextualize the regression findings presented in the next section.

Table 4*Descriptive Statistics for Procurement Performance Items*

Procurement Performance Statement	Mean	SD
Procurement activities are completed within the scheduled timeframe	4.08	0.72
Procurement processes result in cost savings relative to approved budgets	3.97	0.81
Procured goods, services, and works represent value for money	3.85	0.91
Procurement processes are free from irregularities and wastage	3.92	0.86
Overall procurement outcomes meet the Ministry's service delivery objectives	3.98	0.78

4.1.4 Regression Analysis

To evaluate the unique contribution of accountability to procurement performance, a multiple linear regression analysis was performed. Accountability, fairness, and transparency were entered simultaneously as independent variables. This analytical approach enabled the estimation of accountability's isolated predictive effect while statistically controlling for the concurrent influences of fairness and transparency. The overall model was statistically significant and demonstrated strong explanatory power: $R = 0.721$, $R^2 = 0.520$, Adjusted $R^2 = 0.502$, Standard Error of Estimate = 0.41 (see Table 4). The three predictors jointly accounted for approximately 52.0% of the variance in procurement performance. The closeness of the adjusted R^2 (0.502) to the unadjusted R^2 (0.520) indicates that the model is not substantially overfitted and that the included variables are relevant and meaningful predictors of the outcome, with a low risk of coefficient inflation. The remaining 48.0% of variance in procurement performance is attributable to factors outside the model, such as organizational capacity, staff competencies, regulatory environment, technological systems, and external market conditions.

Table 4*Model Summary*

Model	R	R ²	Adjusted R ²	Std. Error of Estimate
1	0.721	0.520	0.502	0.41

ANOVA confirmed that the regression model fit the data significantly better than an intercept-only model (see Table 5). The F-statistic of 28.45 ($df = 3, 81$) had a p-value of $< .001$, well below the conventional $\alpha = .05$ threshold. The regression sums of squares (14.32) exceeded the residual sum of squares (13.60), and the mean square for regression (4.77) was substantially greater than that for residuals (0.17), yielding a high F-ratio. This high ratio confirms that the variability explained by the independent variables is substantially greater than the unexplained variability, strengthening confidence in the model's explanatory power.

Table 5*ANOVA Results*

Source	Sum of Squares	df	Mean Square	F	Sig. (p-value)
Regression	14.32	3	4.77	28.45	$< .001$
Residual	13.60	81	0.17		
Total	27.92	84			

Examination of the standardized beta coefficients (Table 6) showed that accountability was a statistically significant, positive predictor of procurement performance: $\beta = 0.27$, $SE = 0.07$, $t(81) = 3.57$, $p = .001$. The null hypothesis that accountability has no significant effect on procurement performance at MoBEF was therefore rejected, and the alternative hypothesis was accepted and supported by the data. The accountability's standardized effect ($\beta = 0.27$) was numerically the smallest, falling slightly below transparency ($\beta = 0.29$, $p = .002$) and fairness ($\beta = 0.31$, $p < .001$). However, the relatively close magnitudes of all three standardized coefficients indicate that the three dimensions are complementary and interdependent: none dominates overwhelmingly, and all three make statistically significant, independent contributions to explaining procurement performance.

Table 6
Regression Coefficients

Variable	Beta (β)	Std. Error	t-value	Sig.
(Constant)	0.85	0.32	2.66	.009
Fairness	0.31	0.08	3.88	< .001
Accountability	0.27	0.07	3.57	.001
Transparency	0.29	0.09	3.22	.002

4.1.5 Hypothesis Testing

H2 (Accountability significantly influences procurement performance): Supported ($\beta = 0.27$, $p = .001$)

The accountability null hypothesis is rejected at the .001 significance level, and the alternative hypothesis that accountability has a significant and positive effect on procurement performance at MoBEF is accepted and supported by the data.

4.1.6 Adverse Events

As an anonymous survey with no physical or psychological intervention, no adverse events were reported, and informed consent, anonymity, and institutional approval were maintained throughout.

4.2 Discussion

These results support Institutional Theory's prediction that formal accountability structures like audits, documentation, defined responsibilities, and oversight, help organizations secure legitimacy and improve functioning (DiMaggio and Powell, 1983). The descriptive evidence reinforces this theoretical interpretation that, accountability mechanisms tied to documentation, role clarity, and audit follow-through all formal, institutionalized practices were rated most favorably by respondents (mean scores of 4.09 to 4.12), suggesting that MoBEF has successfully institutionalized the structural, process-oriented dimensions of accountability that Institutional Theory identifies as central to organizational legitimacy and effective performance.

This aligns closely with prior work including Ntangeki et al. (2023), found clear accountability standards enhance regulatory compliance in Dodoma. Cao & Wang, (2023) also found improved accountability increases attention to performance-based evaluation and reduces corrupt purchasing behavior across Chinese PPP transactions. Also Caseley (2006) demonstrate that layered accountability relationships generated sustained service delivery improvements at the Hyderabad Water Board, which is a structurally analogous institution-level accountability arrangement to what MoBEF's documented audit and review procedures represent. Furthermore, the finding is consistent with Josephina (2019), who identified high formal accountability alongside enforcement inconsistencies at the Tanzania Buildings Agency, anticipating the same dual pattern found at MoBEF.

Nonetheless, the results also reveal an important and practically significant qualification. The disciplinary enforcement item received both the lowest mean score ($M = 3.90$) and the greatest response variability ($SD = 0.89$) among the five accountability indicators, while accountability's standardized coefficient ($\beta = 0.27$) was marginally the smallest of the three integrity dimensions. Taken together, these results indicate that while MoBEF has established credible structural accountability mechanisms including documentation, review and approval procedures, role clarity, the enforcement dimension of accountability, specifically the consistent and visible application of sanctions for non-compliance, remains comparatively weaker and less uniformly perceived by respondents. This pattern is theoretically consistent with Lauwo et al. (2026) observation that formal accountability structures in African procurement contexts can be undermined by inconsistent enforcement and informal political dynamics, even where the structures themselves are nominally in place. It also aligns with Lawrence and Shadnam (2008) institutional-theoretical distinction between deep and surface compliance where the organizations may adopt the outward form of accountability structures to secure institutional legitimacy while lacking the enforcement consistency needed to realize full performance benefits.

Compared with the broader Zanzibar procurement literature, the present study's finding of significant accountability effects extends beyond the descriptive accounts offered by Salim and Joseph Macha (2023) which documented accountability weaknesses qualitatively by quantifying the strength and statistical significance of the accountability–performance relationship in a specific ministry. This represents a methodological advance over prior Zanzibar-focused procurement research and provides a replicable analytical template applicable to other ministries and public institutions within the archipelago.

V. CONCLUSION & RECOMMENDATIONS

5.1 Conclusion

This study set out to examine the influence of accountability on procurement performance at the Ministry of Blue Economy and Fisheries, Zanzibar. Drawing on a stratified random sample of 85 procurement stakeholders and multiple linear regression analysis, the evidence demonstrates that accountability, measured through role clarity, documentation, regulatory compliance, audit follow-through, and disciplinary enforcement, is perceived as generally strong within the Ministry and exerts a statistically significant, positive influence on procurement performance ($\beta = 0.27$, $p = .001$). The null hypothesis was rejected and the alternative hypothesis accepted at the .001 significance level.

At the same time, the descriptive pattern of results particularly the comparatively lower and more variable rating given to disciplinary enforcement indicates that the full performance potential of the Ministry's accountability framework has not yet been realized. Structural accountability mechanisms are well institutionalized at MoBEF, consistent with Institutional Theory's prediction that formal rules, norms, and oversight procedures shape organizational behavior; however, the enforcement or sanctioning dimension of accountability lags behind, reducing the overall effectiveness of the accountability system in translating formal governance structures into maximal procurement performance gains.

5.2 Recommendations

Practically, the study offers actionable guidance at three levels. At the policy level, procurement regulatory authorities in Zanzibar should strengthen enforcement mechanisms in the Public Procurement Act and related regulations, institutionalize time-bound disciplinary response protocols following audit findings, and enhance the visibility and consistency of sanctions for procurement irregularities, since the present evidence identifies inconsistent disciplinary enforcement as the accountability dimension most limiting procurement performance. At the managerial level, MoBEF leadership should invest in continuous training for procurement personnel on their documented roles and responsibilities, expand and systematize internal audit functions with explicit follow-through tracking, and develop accountability dashboards or benchmarking systems which are analogous to those recommended by Kajimbwa, (2018) for Tanzanian Local Government Authorities so as to monitor accountability compliance across procurement categories. At the operational level, procurement officers should be equipped with clear, standardized documentation templates and compliance checklists aligned with the ZPPDA, and the results of disciplinary proceedings arising from procurement irregularities should be communicated transparently within the institution to reinforce the credibility of accountability mechanisms as active rather than symbolic governance instruments.

Declaration of Interest

The authors declare that they do not have any known competing financial interests or personal relationships that could have appeared to influence the work reported in this paper.

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