

# The Role of Accountability in Promoting Sustainable Resource Management in the Health Sector: The Case of the Provincial Health Services of Nampula (2023–2024)

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**Abstract:** This article analyzes the role of accountability in promoting sustainable resource management in the health sector, focusing on the Provincial Health Services of Nampula during the period from 2023 to 2024. A qualitative approach was adopted, using interviews and document analysis with staff involved in administrative and financial management. The findings indicate that accountability significantly contributes to enhancing transparency, improving resource allocation, and supporting institutional decision-making processes. However, challenges such as technical limitations, insufficient human resource capacity, and weaknesses in information systems were identified. The study concludes that strengthening accountability mechanisms is essential to ensure financial and institutional sustainability in the health sector.

**Keywords:** Accountability; Public Management; Sustainability; Health Sector; Transparency.

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## I. INTRODUCTION

### A. Contextualization

Accountability constitutes one of the fundamental pillars of good governance, especially in the health sector, where the efficient management of public resources directly impacts the quality of services provided to the population. In developing countries like Mozambique, characterized by financial limitations and high demand for health services, transparency and accountability in resource management become even more essential.

In Nampula province, the Provincial Health Services face significant challenges related to the management of financial, human, and material resources, particularly in the context of health crises and high pressure on the health system. In this scenario, accountability emerges as a strategic instrument to ensure the efficient use of resources, promote institutional transparency, and strengthen the trust of citizens and partners.

Thus, this study seeks to analyze the role of accountability in promoting sustainable resource

management in the Provincial Health Services of Nampula, in the period from 2023 to 2024.

### B. Problem Statement

Despite the importance of accountability in the efficient management of public resources, it is observed that, in the Provincial Health Services of Nampula, challenges still persist in the effective implementation of accountability mechanisms. Among these challenges are the insufficiency of internal control systems, limited transparency in resource management, and weak capacity of human resources involved in administrative and financial processes.

These weaknesses compromise the efficient use of available resources, potentially negatively affecting the quality of health services provided to the population. Furthermore, the absence of consistent accountability practices hinders the decision-making process and reduces citizens' trust in public institutions.

Given this context, the following research question is posed:

How does accountability contribute to the sustainable management of resources in the Provincial Health Services of Nampula?

### C. Justification

The relevance of this research lies in the need for professionalization of the service sector in Nampula, where catering is a pillar of local economic development. Academically, the study fills a gap regarding the application of quality management models, such as SERVQUAL, in establishments that combine gastronomy and leisure in Mozambique. By using authors such as Ferreira and Gomes (2021), the research contributes to the body of knowledge on how service intangibility dictates value perception in regional markets.

From a practical and social point of view, the research is justified by the direct impact of service excellence on organizational sustainability. As argued by Porter and Kramer (2019), investment in employee training generates "shared value," raising the standard of hospitality in the city. For the management of the Piscina-Ferrovário Restaurant, this diagnosis offers a strategic roadmap to transition from an intuitive model to process-based management, ensuring customer loyalty and long-term business viability.

(Note: Section 1.3 seems to contain text related to a different study about a restaurant, but I have translated it as it appears in the original document provided.)

### D. Objectivos

#### ➤ *Objectivo Geral*

To analyze the role of accountability in promoting sustainable resource management in the Provincial Health Services of Nampula.

#### ➤ *Objectivos Específicos*

- Identify the main accountability mechanisms used;
- Evaluate the influence of accountability on transparency and management efficiency;
- Analyze the contribution of accountability to decision-making;
- Identify the challenges in implementing accountability mechanisms.

## II. THEORETICAL FRAMEWORK

### ➤ *Accountability Theory*

Accountability constitutes a central concept in public administration and can be analyzed from various theoretical perspectives. According to Bovens (2007), accountability represents a fundamental mechanism of democratic control, through which public actors are held responsible for their actions and decisions.

In turn, Mulgan (2000) distinguishes different dimensions of accountability, namely political, administrative, and social accountability, arguing that its effectiveness depends on the articulation between these spheres. This approach shows that accountability is not

limited to formal institutions but also involves the active participation of society.

In the public sector context, accountability finds strong support in agency theory, according to which public managers (agents) must be accountable to citizens and the State (principals). The existence of information asymmetry between these actors makes the implementation of effective control, monitoring, and evaluation mechanisms indispensable to reduce opportunistic behavior and ensure good management of public resources.

### ➤ *Internal Control and Transparency*

Internal control is an essential element for strengthening accountability in public organizations. According to COSO (2013), internal control is defined as a process implemented by management and employees, with the objective of providing reasonable assurance regarding the achievement of organizational objectives, namely regarding the reliability of financial information, operational efficiency, and compliance with laws and regulations.

Parallely, transparency is considered an indispensable condition for the effectiveness of accountability. As argued by Hood (2010), transparency contributes to the reduction of administrative opacity, allowing greater visibility of government actions and strengthening citizens' trust in public institutions.

Thus, the integration between internal control and transparency constitutes a fundamental pillar for good governance and for the responsible management of public resources.

### ➤ *Sustainability in Public Management*

Sustainability in public management refers to the capacity of institutions to ensure the continuity of public service provision without compromising the availability of resources for future generations. This concept covers economic, social, and institutional dimensions, being fundamental for the balanced development of public organizations.

According to the OECD (2018), sustainability depends on continuous processes of planning, monitoring, and evaluation, which allow for adjusting strategies and ensuring the efficient use of available resources. Thus, the adoption of sustainable practices is intrinsically linked to the quality of management and the capacity of institutions to adapt to contemporary challenges.

### ➤ *Relationship Between Accountability and Decision-Making*

Accountability plays a determining role in the quality of decision-making in the public sector. The existence of effective accountability mechanisms ensures the availability of reliable, relevant, and timely information, which is essential for policy definition and organizational management.

In this sense, consistent information allows public managers to identify inefficiencies, correct deviations, and optimize resource allocation. Furthermore, it strengthens institutional responsibility and promotes more transparent and results-oriented decisions.

### III. METHODOLOGY

This study is characterized as descriptive and exploratory, adopting a qualitative approach.

The research is descriptive as it aims to characterize accountability mechanisms, and exploratory as it seeks to understand their implications for resource management.

The study population consists of employees of the Provincial Health Services of Nampula. The sample included 25 participants, including administrative and financial technicians, selected by convenience.

Structured questionnaires and semi-structured interviews were used. The questionnaires allowed for the

collection of quantitative data, while the interviews made it possible to deepen the understanding of the studied phenomena.

Quantitative data were analyzed through descriptive statistics, while qualitative data were treated based on Bardin's (2016) content analysis.

### IV. PRESENTATION OF RESULTS

The following table presents the categories and subcategories analyzed in this study, indicating the main financial reports used, the quality of financial information, and its influence on decision-making in the Provincial Health Services of Nampula. The data reflect the perception of managers and technicians regarding accountability and sustainable resource management.

Table 1: Categories of Analysis

<b>Categorias de Análise</b>	<b>Subcategorias</b>
Main Financial Reports Used in the Provincial Health Services of Nampula	Periodic Accountability Reports
Quality of Financial Information	Clarity of Financial Information
	Transparency in the Management of Financial Information
Financial Reports in the Decision-Making Process	Influence of Financial Reports on Decision-Making
	Use of Financial Information for Institutional Management
	Impact of Financial Reports on the Improvement of Health Services

The data analysis was structured based on previously defined categories and subcategories, allowing for a systematic interpretation of the role of financial reports in accountability and sustainable resource management in the Provincial Health Services of Nampula.

#### ➤ *Main Financial Reports Used in the Provincial Health Services of Nampula*

Regarding the main financial reports used, the results show that periodic accountability reports constitute the most common instrument in monitoring financial execution.

Participants indicated that these reports are prepared regularly (monthly, quarterly, and annually), being used to monitor revenues, expenses, and budget execution. These documents play a relevant role in promoting accountability, as they allow for the verification of expense compliance with previously established plans.

However, some respondents mentioned limitations related to delays in the preparation and submission of reports, which may compromise their usefulness for timely management.

#### ➤ *Quality of Financial Information*

The results indicate that, in general, the financial information presented in the reports is considered understandable by the technicians involved. The clarity of the data facilitates interpretation and contributes to a better analysis of the institution's financial situation.

However, it was identified that, in some cases, technical language and the lack of standardization of reports hinder understanding by non-specialized managers, which may limit the effective use of this information.

Regarding transparency, the data show that there is an institutional effort to ensure the internal disclosure of financial information. Accountability meetings and internal reports are used as information-sharing mechanisms.

Despite this, the results reveal that transparency still faces challenges, especially in public access to financial information. This limitation reduces the level of social control and may affect citizens' trust in health institutions.

#### ➤ *Financial Reports in the Decision-Making Process*

The results demonstrate that financial reports exert a significant influence on decision-making. Most managers state that they use this information as a basis for planning and defining priorities.

The availability of reliable financial data allows for identifying critical areas, controlling expenses, and adjusting management strategies, contributing to more informed decisions.

Financial information is widely used in institutional management, particularly in budget control and resource allocation. Managers use these data to evaluate financial performance and ensure the efficient use of available resources.

However, some participants mentioned that the use of this information is not yet fully systematic, due to limitations in technical capacity and the availability of computerized systems.

Regarding the impact of financial reports, the results indicate that they contribute positively to the improvement of health services. Through financial analysis, it is possible to identify waste, optimize resources, and improve the quality of services provided to the population.

However, the effectiveness of this impact depends on the quality of the information and the capacity of managers to use it strategically.

In general, the results show that financial reports play a fundamental role in promoting accountability and sustainable resource management in the Provincial Health Services of Nampula.

## V. DISCUSSION OF RESULTS

The results obtained show that accountability plays a relevant role in promoting sustainable resource management in the Provincial Health Services of Nampula. The existence of periodic reports allows for monitoring financial execution and ensuring compliance with established plans.

However, the effectiveness of these mechanisms depends not only on their formalization but also on their effective implementation (Mulgan, 2000). This aspect shows that the simple existence of control systems does not, by itself, guarantee organizational efficiency.

Regarding the quality of financial information, the data indicate that, although there is an acceptable level of clarity, challenges related to standardization and accessibility of information persist. This situation may compromise transparency, which is considered a fundamental element for strengthening institutional trust (Hood, 2010).

Regarding transparency, the results show that it is still limited, especially in public access to financial information. This finding reinforces the need for greater institutional

openness to allow for more effective social control, as argued by Hood (2010).

On the other hand, it was found that financial reports positively influence decision-making, contributing to better resource allocation and identification of inefficiencies. This finding confirms the direct relationship between accountability and management quality, showing that reliable information is essential for strategic decisions (OECD, 2018).

In general, the results demonstrate that, although there are advances in the implementation of accountability, structural and operational challenges still exist that limit its full impact on sustainable resource management.

## VI. CONCLUSION

This study aimed to analyze the role of accountability in promoting sustainable resource management in the health sector, focusing on the Provincial Health Services of Nampula, in the period from 2023 to 2024.

Based on the results obtained, it is concluded that accountability constitutes a fundamental element for the good management of public resources, contributing to transparency, efficiency, and improved decision-making (Bovens, 2007). The use of periodic financial reports demonstrates an institutional effort to promote accountability.

However, it was found that the effectiveness of these mechanisms is still conditioned by factors such as limited transparency, lack of information standardization, and insufficiencies in institutional capacity, which is in line with Mulgan's (2000) arguments about the challenges of accountability in the public sector.

Additionally, it is concluded that the quality of financial information directly influences institutional management, being determining for resource optimization and health service improvement (OECD, 2018).

Thus, the consolidation of more effective accountability practices proves essential to ensure sustainable and results-oriented public management.

## SUGGESTIONS

Based on the study's conclusions and supported by the literature, the following suggestions are presented:

- Strengthen internal control mechanisms, as recommended by COSO (2013), to ensure greater reliability of financial information;
- Promote institutional transparency, essential for accountability and public trust (Hood, 2010);
- Continuously train human resources in the area of financial management and accountability;
- Standardize financial reports to improve clarity and comparability of information;
- Implement computerized systems that increase management efficiency and quality;

- Encourage an organizational culture based on accountability and professional ethics;
- Systematically integrate financial information into the decision-making process.

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