

# An Overview of Effectiveness of Balanced Scorecard Performance Management System in Tanzania

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**Abstract:-** This study investigated the effectiveness of Balanced Scorecard (BSC) on provision of quality services in selected public organizations in Tanzania. The objective was to investigate the effective of balanced Scorecard on quality services in selected public organizations. The study reveals that BSC tool is more effective compared to previously used tools. Also, the employee's perception on effectiveness of BSC tool on provision of quality services is positive. The findings of ordinal logistic regression analysis show that the effectiveness of BSC tool increases the likelihood of employees to provide quality services. Further, extended regression namely structural equation modelling shows that the relationship between effectiveness of BSC tool and provision of quality services is distorted by high level of autocratic management style while not distorted by rules, policy and regulations.

The study is strongly recommending that there is a need for government and private organisations to adopt BSC as an effective tool for provision of quality services; There is a need of introducing transformational and collaborative management styles in order to account for quality of services; Organizations should continuously enforce regulations, rules and policies; The study should be used by decision makers to set standards of introducing viable and vibrant performance management tools which are result oriented and further studies on uncovered areas on BSC to be undertaken in future.

**Keywords:-** *Balanced Scorecard, Performance Management System, Public Organizations, Open Performance Review And Appraisal System (OPRAS), Perception, Quality Services.*

## I. INTRODUCTION

Managing employee performance in any organization has been a brain teaser long time immemorial. Various performance management systems have been instituted in different organizations with the aim of evaluating the contribution of individual workers towards the fulfilment of organizational goals, but none of those systems has proven to be satisfactory enough. In view of the foregoing, this study investigated the effectiveness of balanced scorecard (BSC) performance management system in selected public organizations in Tanzania. The firms engaged in the study were Tanzania Revenue Authority (TRA), Tanzania National Electric Supply Company (TANESCO), National Social Security Fund (NSSF) and Medical Store Department

(MSD). The general objective of the study was to assess the effectiveness of the balanced scorecard performance management system in the selected public organizations in Tanzaniaaa. This chapter presents the background information, statement of the problem, research objectives and research questions of the study. It also highlights the significance, scope, limitations and structure of the study.

Globally, performance management has been a very challenging issue among managers in both services-providing and material-production organizations. There has been a contention that the rise in quantity has been associated with effective management of both fiscal and human resources (Rajest et al, 2023). The example is provided in Turkey whereby about 45.6% of products from electrical and fabrication industries failed to compete effectively in the global markets due to low quality and lack of watermark specification (Show, 2022). In line with this, Karahan et al, (2022) asserts that the situation was fueled by poor technologies in Turkey's production sector and the need for identification of Performance Indicators (PIs) in human resources sector. The threshold was the fall of economy of Turkey by 5.3% and hence, the critical political instability engineered by people who demand for the ending of reforms in the economic sector.

Several studies have been conducted worldwide on balanced scorecard. These include a study conducted by Huang et al (2023) who investigated the motive behind balanced scorecard whose emphasis was on Lean Six Sigma, data driven decision-making and a positive company culture are effective strategies to enhance sustainability in manufacturing, offering valuable insights for companies seeking to improve sustainability while maintaining competitiveness.

Helmold (2023) also came up with the Quality Excellence Model (QEM) through which he defined balanced Scorecard as a strategic management tool and was first introduced by the accounting academician Robert Kaplan and business executive and theorist David Norton who took previous metric performance measures and adapted them to include non-financial information. The study by Huang et al (2023) takes balanced scorecard as the cornerstone of sustainable performance in organizations. Jaber et al (2022) investigated performance consequences of balanced scorecard-based hospital performance measurement framework realized that no single measure can provide a clear performance target or focus attention on the critical areas of the business. Jaber et al (2022) add that organizational

performance measurement is of utmost importance for organizations as it determines their ability to manage efficiency, effectiveness, customer value and competitiveness. This idea is supported by Valduga et al (2023) who studied on BSC for gender equality whereby they found that BSC contributes significantly to clearer understanding of how organization can measure and promote gender equality. Impliedly, this suggests that BSC is a clearer tool in measuring and promoting performance in organizations.

Despite the prevailing problem associated with the performance of employees is associated with lack of work motivation and job satisfaction in tandem with Andreas (2022) the employee's internal factor that explains performance is motivation. According to Lamia(2023), the invention of the balanced scorecard was perceived as a solution to the problem of lack of clear and focused performance management tool. Lamia (2023) adds that balanced scorecard is a tool which drives sustainable performance to create long term value while maintaining financial viability. A balanced scorecard (BSC) is a strategically planned tool and management system used by organizations to communicate what they are trying to accomplish, align the day-to-day work everyone is doing with strategy, prioritize projects, products, and services and measure and monitor progress towards strategic targets. In other words, Tarver (2022) considers balanced scorecard as a strategic management performance metric used to identify and improve various internal business functions and their resulting external outcomes.

According to Jia et al (2023) the probabilistic curves between the state's performance indices and national performance measures were then established to incorporate national performance measures into the decision making process for performance target setting. Jia et al (2023) add that measures and targets could have been used as benchmarks in assessing employees' performance at the end of the year, but lost focus and ethics among assessors, hence the assessments were questionable. Jia et al(2023) further argues that, although a lot of effort have been made to improve the use of new performance metric in performance management system, there are challenges that States are facing including different data sources, change in optimization goals and updating models within the performance measures. In that view, the balanced scorecard performance management system intends to do away with the traditional practice of short-term performance management measurement, and therefore focus on long-term performance management and effective quality management in public organizations. The balanced scorecard approach provides a clear and focused prescription as to what public organizations should measure to improve the quality of their services and products.

Lamia (2023) argues that the implementation of balanced scorecard approach as a strategic solution for integrating sustainability into performance management. Lamia (2023) further comments by effectively incorporating sustainability metrics and objectives alongside traditional performance measures, organizations can align their goals with sustainable development principles. Hence, balanced scorecard performance management system is assumed to be a solution to such a problem and thus, that is an impetus to this study. Therefore, this study investigated the effectiveness of BSC on quality service delivery in the four selected public organizations by assessing the effectiveness of balanced scorecard performance management system on quality services; examining employees' perceptions on the use of balanced scorecard performance management system and lastly determining the influence of balanced scorecard performance management system on the quality of services in public organizations.

The lack of effective performance management tools in public organizations in Tanzania and subsequently poor quality of service provision and poor quality of material production accompanied by lack of clear and focused tools, lack of managerial skills and employees' work-related competencies has always been a matter of concern. Kapama (2022) indicates that most salient challenges in practicing monitoring and evaluation include lack of monitoring and evaluation techniques, poor Monitoring and Evaluation management, lack of stakeholders' engagement and lack of funds to undertake monitoring and evaluation techniques which has been a big problem towards effective performance and poor service provision throughout the whole world.

Further Sigh and Sharma (2018) argue that quality service is realized when an employee and employer establish clear performance expectations which include results, actions and behaviors, it helps employees in understanding what exactly is expected out of their jobs and setting of standards help in eliminating those jobs which are of no use any longer. Based on that it was observed that the previously used tools before the introduction of Balanced scorecard lacked clarity in terms of communicating clearly what are the performance expectations including results, actions to be taken and behavior. Therefore, that was the reason of OPRAS failures as contented by Kenya Digital News (2021) that, OPRAS was put in place in compliance with the Public Service Act. No. 8 of 2002, it was not user-friendly, not clear in goal settings and expected outcomes, not result oriented, no seriousness in its implementation. Notably that was a different from BSC which seemed to be effective and result oriented as supported by 2GC Active Management (2021) argues that there is an improvement in performance by 80% of organizations which opted for a Balanced scorecard performance management system worldwide. Therefore, failure of OPRAS and all previously introduced reforms in improving employees' performance since independence in Tanzania has made the introduction of the Balanced Scorecard (BSC) to be a matter of concern and discussion in Tanzania and worldwide about its impact on managerial and organizational performance at large.

## II. METHODS

Research methods serve as backbone of every scientific enquiry. This section, therefore presents the methods employed in this study. It describes the research philosophy, research design, research approach, research area, target population, sample and sampling procedures. It also provides explanations of the data collection methods, instruments and data analysis procedure used.

### A. Research Philosophy

Saunders et al (2019) Saunders et al defines research philosophy as a system of beliefs and assumptions on knowledge development. Knowledge is generated when a researcher conducts a study in order to give answer to a certain question. In conducting this study, pragmatism research philosophy was applied as it generates knowledge associated with value driven research and action research and emphasizes more on practical solutions and outcomes. Pragmatism has often been identified in the mixed methods research literature as the appropriate paradigm for conducting mixed methods research. One of the proposed advantages of mixed methods research is that it can overcome the disadvantages that are inherent when adopting mono-method research. According to Greener & Martelli (2015), knowledge generation is the phenomenon which can produce knowledge since it is associated with empirical testing. Matoka (2020) argues that, knowledge creation is concerned with gaining knowledge by enquiry. The present study employed survey method in order to collect views and opinion of employees on the effectiveness of balanced scorecard by conducting face to face interviews, making telephone interviews and documentary reviews such as individual performance appraisal reports, organization performance reports and performance management guidelines of all four selected public organizations.

### B. Research Approaches

Based on pragmatism philosophy, this study employed mixed approach which consist of quantitative and qualitative approaches. This is because the mono research approach may limit the quality and scope of the research. Since it inherent several disadvantages such human biasness of results, reduces triangulation and inadequate data for inferences. In light of that, the structured questionnaire was used to obtain quantitative data related to facilities and equipment which are used to effect balanced scorecard tasks. That approach assisted the researcher to easily track the needed number of respondents and number of tools and number of organizations from which data was to be collected and analyzed.

According to Bell et al (2019) qualitative data use a range of data collection methods and instruments. In this study, qualitative data on the other hand, was obtained from the field through the use of a range of structured interviews and documentary review. With regards to structured interview, face to face interview and telephone interview techniques of data collection was used. Where in these techniques the interviewer asked question to interviewee in form of verbal stimuli and interviewee responding in form of verbal responses. Then, the responses were categorized into

meaningful quotations and themes concerning effectiveness of balanced scorecard performance management system. Another qualitative method was document review was used where by the researcher prepared the review checklist of documents. The review of documents tended to investigate usability of the tools, performance management tools and availability of performance plan and appraisal guideline. Qualitative research approach was used because it provides an opportunity for the problem to be studied in-depth and enables the researcher to collect facts and study their relationships. Thus, qualitative research approach enhances learning whereby the researcher and respondents interacted specially to accomplish already formulated goals. In light of this, the qualitative research approach enabled the researcher to do an in-depth study of how effective BSC was. Essentially, Bell et al (2019) recommend the use of a qualitative research approach because one can obtain authentic data, which are easy to interpret and analyze. Conclusively, the researcher employed both qualitative and quantitative approaches because they were notably compatible and complemented each other; the former was primary and the latter was secondary.

### C. Research Design

The cross-sectional research design was used in this research. This is because the study is conducted at specific area (public organizations) and at certain period(once). The design was suitable for this study since it enables the researcher to collect both qualitative and quantitative data respectively. In this guide the researcher used non-participatory research (NPR) and Participatory Action Research (PAR) techniques to collect data. Based on that explanation, this study employed both Participative Action Research (PAR) and Non-participatory Research (NPR) techniques. PAR is usually a qualitative study as the researcher uses natural communication and it takes place in the natural setting (Sospeter, 2021). The pretesting of data collection is conducted to test the validity of instruments in the participative action research (Sospeter, 2021). The PAR technique assisted the involvement of the researcher, board members, Chief Executive Officers, directors, managers, professional and non-professional employees in assessing the effectiveness of balanced scorecard tool from performance planning stage, performance implementation and monitoring stage to performance appraisal stage. PAR technique was used concurrently with a survey research design where the researcher anticipatively involved board members, Chief Executive Officers, directors, managers, professional employees and nonprofessional employees with the intention of assessing the effectiveness of balanced scorecard performance management system tool. Additionally, the researcher aimed at determining the perception of employees on balanced scorecard in terms of employees' commitment to work, enhancement of relationship between employer and employee, fairness of balanced scorecard during appraisal and rewarding system after appraisal process.

#### D. Study Area

The study was conducted in four public organizations which are implementing the balanced scorecard performance management system, and these are: Tanzania Revenue Authority, Medical Stores Department, Tanzania National Electric Supply Company and National Social Security Fund as indicated in Appendix II and Appendix III. These organizations were selected purposively as they had been using BSC performance management system for more than five years and above as follows: Tanzania Revenue Authority started using balanced scorecard from 2007, Medical Stores Department from 2014, National Social Security Fund from 2011 and Tanzania Electric Supply Company from 2010.

Another reason the experience of those public organizations in implementing balanced scorecard was enough to give valid and reliable data on the effectiveness and applicability of balanced scorecard in Tanzania.

#### E. Population

The target population of this study was 3468 of the incumbent staff including employers and employees in the selected public organizations which used BSC to determine the performance of their employees. The targeted population distributed in each public organization as shown in Table 1 as follows.

**Table 1: Target Population Distribution**

Organization	Number of Staff
Tanzania Revenue Authority (TRA)	1028
Medical Stores Department (MSD)	618
Tanzania National Electric Supply Company (TANESCO)	920
National Social Security Fund	902
<b>Total</b>	<b>3468</b>

Source: URT, 2021

#### F. Sample Size and Distribution

According to Singh & Masuku (2014), sampling is a subset selection of individuals from the study population to approximate the features of the whole population. Sample size is the number of respondents selected from the study population to obtain the sample population. In this study, the researcher adopted Yamane's, (1967) simplified formula to calculate the sample size. Because the target population is finite and known. The following formula was used to calculate the sample size.

$$n = \frac{N}{1 + Ne^2} = \frac{3468}{1 + 3468 \times (0.07)^2} = 199$$

Whereby:

n=Sample size,

N=Population=3468,

e=Precision at 93% level of confidence is 7%

The sample size of this study was 199, consisting of board members, CEOs, directors, managers, and professional and non-professional employees. The sample distribution was arranged in the following manner.

**Table 2: Sample Distribution**

Organization	Number of staff	Stratified random sample size= $\frac{n_h \times n}{N}$
Tanzania Revenue Authority (TRA)	1028	59
Medical Stores Department (MSD)	618	36
Tanzania National Electric Supply Company (TANESCO)	920	53
National Social Security Fund	902	52
<b>Total</b>	<b>3468</b>	<b>199</b>

Source: Researcher, 2021

#### G. Sampling design and Procedures

The study used simple random sampling (SRS) design to select 199 out of 3468 staffs of selected public organizations. Stratified sampling was used to divide the population into meaningful strata called public organizations. Within each stratum, a random sampling method was used to select staff members proportional to its population size. The questionnaire was administered to randomly selected staffs.

The study also employed purposive sampling method by dealing with five targeted groups of respondents separately. The first target group was the group of board members. The second targeted group was the group of Chief Executives and

directors. The third targeted group was the group of managers. The fourth targeted group was the group of professional employees and the fifth targeted group was the group of non-professional employees. These groups were used as the key informants in this study.

#### H. Data Collection Methods and Instruments

The study employed mainly three data collection methods: questionnaires, interviews and documentary review. The data collection methods and instruments that were used to collect both primary and secondary data are described below:



## I. Data Management and Processing

### ➤ Data Cleaning

Data cleaning is a process used by researchers to determine in-accurate, incomplete, or untraceable data. All interview responses were checked for errors by first person and then there was a second knowledgeable person who rechecked the interview responses in terms of both data set up and response accuracy. The aim of this was to make sure that all data were correctly entered in SPSS. Errors were discovered and were corrected instantly, thus, imputation was done using excel. Furthermore, some questions were wrongly numbered and poorly asked. Therefore, those questions were corrected and some questions were renumbered.

The purpose of data cleaning was to enhance the quality of data which was collected as well as to improve the documentation and presentation of such data whereby a field error of 1-5 per cent was expected (Redman, 1996).

### ➤ Data Editing

This is a process of determining the relevance of data before any analysis taking place. The relevance of the collected data was checked over before the analysis. It was found that some of the responses were irrelevant to the study as some questions seemed to be less related to any specific objective of the study, and some were repetitive. Such data was dropped. Only, the most correct and relevant data was taken and analyzed.

### ➤ Validity

Validity is the extent to which an instrument measures what it is supposed to measure and performs as it is planned to perform (Pallant, 2010). According to Matoka (2020), validity is measured in degree. As a process, validation of data in this study took place from data collection stage, whereby in order to enhance the quality of this study, a pre-test of data collection instruments was carried out by conducting pre-test interviews to 3 respondents from each of the selected public organizations before going to the field. Further data analysis was done after undergoing the process of data cleaning and data editing.

### ➤ Data Reliability

In conducting this study, reliability test was carried out to ensure the tools and data collected reflect the intended measure. The Cronbach alpha ( $\alpha$ ) was used to test for internal consistency of the data. The level of employee's agreement on the latent variables used in this study were tested if they measure what the research is intended to measure.

### ➤ Data Analysis Procedure

The process of data analysis aimed at determining whether the collected data supported the research objectives or not. The quantitative data was analyzed using descriptive statistics such that frequency, percentage, mean and standard deviation, inferential statistics such that analysis of variance (ANOVA), Paired sample t-test, Chi-square test of association and regression analysis using Ordinal Logistic Regression. On the other hand, qualitative data means data

from key informants' interview and document review was analysed using thematic and content analysis. The following is a breakdown of analysis per specific objectives.

## III. STUDY OBJECTIVES

### A. To Assess the Effectiveness of BSC by Benchmarking it to Previously Used PMS

This objective was analyzed quantitatively using descriptive statistics, inferential statistics and regression analysis. Before the analysis the average scores performance management systems in place (OPRAS) and balanced scorecard performance management system was computed by summing up 7 statements in a 5-continuum scale and divided by 7. The descriptive statistics includes frequency distribution, mean of the scores of performance management systems in place (OPRAS tool) and scores of balanced scorecard performance management system. The inferential statistic used is the paired sample t-test for the difference between OPRAS and balanced scorecard performance management system. The equation of paired sample t-test was specified as follow;

$$t^* = \frac{X_d - \mu_d}{\sigma_d}$$

Where;

$t^*$  = Paired sample test statistic

$X_d$  = Difference between OPRAS and BSC tools computed average score

$\mu_d$  = Mean of the difference between OPRAS and BSC tools computed average score

$\sigma_d$  = Standard deviation of the difference between OPRAS and BSC tools computed average score.

The objective also analyzed qualitatively using thematic and content analysis. The process involved translating Key Informant Interview (KII) data from Swahili to English words, preparing quotation with respective meaningful codes or sub-themes, combining codes-sub-themes into main themes and reporting thematically. The document review analysis involves defining objectives and scope, gather relevant documents, organizing the document, reading and reviewing, categorizing and coding information, identifying key themes and patterns, comparing and contrasting, data extraction, summarize findings, documenting analysis and reporting the findings.

### B. To Examine Employees' Perceptions on the Use of BSC

This objective was analyzed quantitatively using descriptive statistics. Before the analysis the average scores perceptions on the use of balanced scorecard performance management system were computed by summing up 4 statements in a 5-continuum scale and divided by 5. If staff scores 1 to 3 implies negative perception while score of 4 to 5 indicate positive perception. In this case descriptive statistics involve frequency distribution of the perception on the use of BSC performance management system.

The objective also analyzed qualitatively using thematic and content analysis. The process involved translating Key Informant Interview (KII) data from Swahili to English words, preparing quotation with respective meaningful codes or sub-themes, combining codes-sub-themes into main themes and reporting thematically. The document review analysis involves defining objectives and scope, gather relevant documents, organizing the document, reading and reviewing, categorizing and coding information, identifying key themes and patterns, comparing and contrasting, data extraction, summarize findings, documenting analysis and reporting the findings.

#### *C. To Determine the Influence of BSC on the Quality Services*

This objective was analyzed quantitatively using descriptive statistics, inferential statistics and regression analysis using Ordinal Logistic Regression. Before the analysis the average scores of changes of quality service delivery were computed by summing up 5 statements in a 5-continuum scale and divided by 5. Inferential statistics involve Chi-square association test between BSC performance management system and change of quality production and service delivery. Regression analysis involve estimating the ordinal logistic regression to determine the relationship between BSC performance management system and change of quality production and service delivery. The function of the ordinal logistic regression is as follows; Equation in a linear form;

$$Y_i = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \beta_5 X_5 + \beta_6 X_6 + \beta_7 X_7 + e_i \dots \dots [1]$$

Equation in a logistic form;

$$\text{logit}\left(\frac{p}{1-p}\right) = \frac{e^{\beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \beta_5 X_5 + \beta_6 X_6 + \beta_7 X_7}}{1 - e^{\beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \beta_5 X_5 + \beta_6 X_6 + \beta_7 X_7}} \dots \dots [2]$$

Whereby;

Y=Dependent variable (quality production and service delivery levels)

$p$ =probability of having excellent against fair and poor-quality production and service delivery.

$1 - p$ =probability of not having excellent against fair and poor-quality production and service delivery.

$\beta_0$ =Constant estimate

$\beta_1 - \beta_7$ = Coefficient estimates

$X_1 - X_7$ =Independent variables

The objective also analyzed qualitatively using thematic and content analysis. The process involved translating Key Informant Interview (KII) data from Swahili to English words, preparing quotation with respective meaningful codes or sub-themes, combining codes-sub-themes into main themes and reporting thematically. The document review analysis involves defining objectives and scope, gather relevant documents, organizing the document, reading and

reviewing, categorizing and coding information, identifying key themes and patterns, comparing and contrasting, data extraction, summarize findings, documenting analysis and reporting the findings.

## **IV. FINDINGS AND DISCUSSION**

It should be recalled that this study specifically aimed to assess the effectiveness of Balanced Scorecard performance management system by benchmarking it to previously used performance management systems in the selected public organizations, to determine employees' perceptions on the use of balanced scorecard performance management system in selected public organizations and to assess the extent to which balanced scorecard performance management system had influenced the provision of quality services and products in the selected public organizations. Paired sample t-test, ordinal logistic regression and mediation statistics were the main methods used subject to unveil research questions.

### *A. Availability of Conducive Working Environment*

When asked about the availability of a conducive working environment, the data is evenly split, with 103 (51.8%) responding negatively and 48.2% positively. This suggests that a significant portion of the respondents may feel that their working environment is not conducive, which is important for organizations to address. This implies that even employees using the balanced scorecard performance system might still provide poor quality services due to lack of conducive working environment.

### *B. Employees' Commitment to Work After Using BSC*

The data related to employees' commitment to work after using the Balanced Scorecard (BSC) is also nearly evenly split, with 50.3% indicating no commitment change and 49.8% reporting a positive change. This suggests that BSC implementation may not have had a significant impact on commitment to work for a portion of the respondents.

### *C. Availability of Clear and Focused Management Tool*

Similarly, the availability of a clear and focused management tool has mixed responses, with 50.3% stating it is not available and 49.8% affirming its availability. This indicates that there is room for improvement in making such tools accessible to a larger proportion of respondents.

### *D. The Effectiveness of Balanced Scorecard Vis a Vis OPAS Tool*

For this objective, the questions were administered to 199 respondents consisting of all categories from nonprofessional (non-officers) employees, professional (Officers) employees, Managers, Directors, Chief Executive Officers to Board Members from four selected public institutions, namely; TANESCO, TRA, NSSF and MSD.

#### *E. Frequency Distribution of Average Scores for OPRAS tool*

Frequency distribution of average scores obtained using the OPRAS (Organizational Performance Rating Assessment System) tool. This table provides insights into the distribution of scores and their percentages within the sample. The average scores were computed by averaging up 7 statement responses that were in a 5-point Likert scales coded as 1 for strongly disagree, 2 for disagree, 3 for Neutral, 4 for agree and 5 for strongly agree. These statements used to assess the effectiveness of OPRAS performance system. The table shows a range of computed average scores, with the majority of respondents falling within the range of 2.14 to 2.43. Specifically, 13.6% of the respondents received an average score of 2.14, while 12.1% scored 2.29, and 13.1% scored 2.43. This central cluster of scores suggests that a significant portion of respondents assessed organizational performance in a relatively consistent manner, indicating a moderate level of performance based on the OPRAS tool. On either side of this central cluster, it seems that approximately 31% of respondents scored below this central range (below 2.14), indicating below-average performance, while about 15% scored above this range (above 2.43), suggesting above-average performance. The table also indicates that there are outliers at both extremes. A small percentage of respondents (0.5%) received the highest score of 1.00, signifying exceptional performance, while another 0.5% received the lowest score of 4.00, representing very poor performance. These extreme scores could be areas of concern or excellence for further examination.

#### *F. Frequency Distribution of Average scores for Balanced Scorecard Tool*

The study presents the frequency distribution of average scores obtained using the Balanced Scorecard tool, which is commonly used for assessing organizational performance. This table provides a breakdown of the scores and their respective percentages within the sample. The average scores were computed by averaging up 7 statement responses that were in a 5-point Likert scales coded as 1 for strongly disagree, 2 for disagree, 3 for Neutral, 4 for agree and 5 for strongly agree. These statements used to assess the effectiveness of balanced scorecard performance system. The table shows a diverse distribution of scores. The most frequent scores range from 4.14 to 4.57, which collectively make up approximately 47.7% of the responses. This central cluster of scores suggests that a significant portion of the respondents assessed their organization's performance fairly positively based on the Balanced Scorecard tool. On either side of this central cluster, approximately 11.0% of respondents scored below the central range, indicating relatively lower performance, while another 17.3% scored above this range (above 4.57), suggesting relatively higher performance. At the extremes, there are some noteworthy outliers. A small percentage of respondents (1.5%) gave very low scores of 1.43 or 1.57, while another 0.5% gave a high score of 4.00. These extreme scores might represent areas of concern or excellence for further investigation.

#### *G. Performance of Balance Scorecard Tool and OPRAS Tool*

Frequency distribution of the performance assessments of two different tools OPRAS (Organizational Performance Rating Assessment System) and the Balanced Scorecard (BSC). The data categorize the assessments into three levels: "Poor" (1-2.4 scores), "Fair" (2.5-3.4 scores), and "Excellent" (3.5-5 scores) for each tool and provides the number of responses and the corresponding percentages for each category. For the OPRAS tool, the majority of respondents (68.3%) rated their organization's performance as "Poor," with scores falling in the range of 1-2.4. This indicates that a significant proportion of respondents had a negative or critical view of their organization's performance when using the OPRAS tool. Additionally, 22.1% rated their organization's performance as "Fair" (2.5-3.4 scores), and 9.5% rated it as "Excellent" (3.5-5 scores). The distribution suggests a significant number of respondents were dissatisfied with their organization's performance when assessed with OPRAS, with a smaller but notable portion considering it to be excellent. Conversely, when using the Balanced Scorecard (BSC) tool, the results show a different pattern. Only 35.7% of respondents assessed their organization's performance as "Poor," while 62.3% rated it as "Excellent." A very small percentage (2.0%) rated it as "Fair." This distribution indicates that a larger proportion of respondents had a more positive perception of their organization's performance when assessed using the BSC tool, with the majority considering it to be excellent. This finding is in line with Hu (2023) who find that balanced scorecard tool is superior than OPRAS tool as it enhance commitment to work and Narawati(2021) study found that job commitment encourage provision of quality services.

One key informant from NSSF during interview when asked about performance of Balanced scorecard and OPRAS tool she lamented that:

*'..... the tool was in new era for workers who have been exploited by the abolished tool which was dominated by secrecy among our bosses'.* (CEO, NSSF)

According to the respondent, Balanced scorecard provided the employee with the opportunity to identify his weaknesses and discuss with the employer, a situation which was never in place before. The researchers commend the opportunity of the employee to discuss with employer as it motivates the former to feel part and parcel of the organization and hence get him/her committed to work harder for the aim of delivering quality services.

#### *H. Effectiveness of OPRAS Tool Compared to Balanced Scorecard Tool*

The study provides the results of a paired sample t-test comparing the effectiveness of two assessment tools namely OPRAS (Organizational Performance Rating Assessment System) and the Balanced Scorecard (BSC) tool. These results offer insights into whether there is a significant difference between the mean scores generated by the two tools and the statistical significance of this difference. The mean score for the OPRAS tool is 2.3482, indicating that, on average, respondents assessed their organization's

performance as 2.3482 using this tool. For the BSC tool, the mean score is 3.5815, signifying a higher average performance rating for the organization when assessed with this tool. The mean difference is -1.23331, which represents the difference in mean scores between the two tools. In this case, the negative value indicates that, on average, respondents rated their organization's performance lower when using the OPRAS tool compared to the BSC tool. The t-test statistic is -9.402, which is a measure of how much the means of the two tools differ relative to the variation in the data. This statistic is significant and reflects a substantial difference in the mean scores between the two tools. The degrees of freedom indicate the number of values in the final calculation of a statistic that are free to vary. In this case, there are 198 degrees of freedom, given the sample size of 199. The p-value, which is 0.000, is highly significant. This suggests that the difference in mean scores between the two tools is not due to chance and is statistically significant. The correlation between the paired scores from the two tools is -0.716, indicating a strong negative correlation. This means that when one tool yields a higher score, the other tends to yield a lower score for the same organization. This finding is consistent with Awan (2020) who found that the OPRAS performance system tool is inferior compared to Balanced scorecard performance system tool. Also, study conducted by Tarver (2022) and Leotio (2022) on the use of OPRAS performance system tool their results show that the use of OPRAS yield poor provision of quality services.

Another Key informant interviewee in this study quoted as:

*'..... No training was provided to us concerning the importance and the use of Balanced scorecard and no reasons were provided to us for abolition of OPRAS as a tool for performance management'. (Manager, TANESCO)*

The KII interviewee continued to recommend the use of OPRAS as the sole tool for employee performance management, arguing that he got trained on the tool, and it has been familiar for a long time. The reviewed literature and findings from the field are considered by the researcher as invalid. It is a fact that most of formal organizations are doing away with the use of OPRAS as the quality tool for performance management. Similarly, evidence from Awan (2020) on the inferiority of OPRAS compared to other performance tools as time consuming and surrounded by secrecy cements the researcher's argument. Another Key informant interviewee support superiority of BSC tool he was quoted as:

*'..... Apart from enabling me to identify my weaknesses, the BSC assessment of my work has enabled me to request types of training from my employer in order to enhance my competencies at workplace'. (Director, MSD)*

With the evidence from the findings, the researcher considers BSC as a two-way traffic, since it is used by employer to plan for employees' trainings for the purpose of improving production and quality services delivery. The findings also indicated that most of the respondents were of

the view that BSC performance management system showed very good effectiveness. According to the respondents, it had eradicated arbitrary victimization of subordinates since both appraiser and appraisees are in mutual relationship during the assessment process.

Therefore, results of the paired sample t-test clearly demonstrate that there is a significant difference between the effectiveness of the OPRAS and BSC tools in assessing organizational performance. The negative mean difference and strong negative correlation imply that, on average, respondents rated their organization's performance lower with the OPRAS tool compared to the BSC tool, and this difference is not a random occurrence but has statistical significance.

#### *I. Employees' Perceptions on the Use of BSC*

This section aimed to determine whether employee's have either negative or positive perceptions on the use of balanced scorecard performance management system. The assessment considered effectiveness, clarity and understanding, communication, and employee involvement perceptions aspects. The main method of analysis was frequency analysis and average scores. To make meaningful on the data frequency distribution tables and clustered bar chart was presented.

#### *J. Employees' Perception Aspects on the Use of BSC Tool*

Data present the results of an assessment of employees' perceptions regarding the use of BSC tool, focusing on four key perception aspects (Effectiveness, Clarity and Understanding, Communication, and Employee Involvement). The results are categorized into Negative and Positive perceptions, shedding light on how employees view these aspects in relation to the BSC tool. In terms of effectiveness, the figure reveals that a significant number of employees, 78 in total, hold a negative perception of the BSC tool. One the key informants inherit ineffectiveness that OPRAS is the best tool compared to BSC. He said that:

*Balanced Scorecard has not brought any positive performance change so long it uses autocratic management style, appraisal process is not democratic and not involving. (Non-Professional Employee, TRA)*

This finding is inconsistent with the study conducted by Chauhan et al (2022) who found that there is positive perception of BSC which improves excellent quality services. On the positive side, 121 employees view the BSC tool as effective. This indicates that while a portion of the workforce has reservations about the tool's effectiveness, a majority still perceives it as a valuable tool for assessing and managing organizational performance. This finding is consistent with Awan (2020) whose study found that BSC is superior than OPRAS and the employees show positive perception on the use of BSC tool. But also, the finding is in line with Hu (2023) who found also most of the employees show BSC tool when it is effectively used leads to quality services. Also, Chauhan et al (2022) supported this finding as he found that Work commitment has been seen growing with the BSC has provision of quality services. Therefore, with regard to



employee perception on BSC performance tool in terms of effectiveness there is a positive perception which shape the light on the provision of quality services although the autocratic management style was not friendly to some of employees which hindered their performance since they felt even they used BSC there were sometimes forced and directed by their supervisors to prepare their performance and later conduct performance appraisal without their involvement.

In the context of clarity and understanding, 83 employees have a negative perception, while 116 employees have a positive perception of the BSC tool. This suggests that a slightly higher number of employees find the tool to be clear and understandable, but there is still a significant portion that struggles with these aspects. Organizations may want to focus on improving clarity and understanding for those with negative perceptions. When reviewing strategic plans of the selected public organizations the study found that most of organizations had clarity and understanding of BSC tool since the strategic plans were in balanced scorecard format, visions, missions, core values, strategic objectives and targets were clearly presented and the cascading process was clear at all levels. Further when reviewing Performance planning and Appraisal guidelines of the selected public organizations, the findings revealed that all organizations had the updated guidelines which put clearly that from 1<sup>st</sup> to 31<sup>st</sup> July of every year the process of signing off performance contracts from CEOs to the last employee must be accomplished. Also, it was explicitly described that from 1<sup>st</sup> to 31<sup>st</sup> January of every year is the time of conducting mid-year reviews and between 1<sup>st</sup> to 30<sup>th</sup> June of every year is that time to conduct appraisals and give feedback of performance appraisals. Also, when reviewing Performance Appraisal Results and Rewarding System it was revealed that the documents of all selected public organizations stipulated clearly that after the Management has deliberated on Performance Appraisal Results, all employees would get written letters to communicate Individual Performance Appraisal Result and Reward.

Apart from that, when reviewing specific organization's Acts of the selected public organizations, it was found that each Act was clear on the organizational structure and functions of each organization. Furthermore, when reviewing public service Act of 2002 and Public Service Regulations of 2022, it was noted that the issue of performance management was clearly addressed and was clearly stipulated in the Act and regulations by addressing the responsibility of every employer and employee in the process of performance management. These findings are inconsistent with the study conducted by Covacevic (2023) who found that most of organization lack clarity in BSC and proposed to use the SOFI Model which is a solution of managing performance in organizations. Generally, the findings are in line with Systems Theory which insists on clarity and understanding of inputs, processes, outputs and feedback with the aim of improving the quality of services and products at all levels.

When it comes to communication, 71 employees have a negative perception, whereas 128 employees hold a positive view of the BSC tool's communication. The larger number of positive responses implies that the tool is generally seen as an effective means of communicating organizational performance information to employees, which can be vital for aligning their efforts with organizational goals. This is in line with Melissa and Basabili (2022) who found that BSC tool can be used as a communicating aspect of bringing conducive working environment. Therefore, communication is a means of making balanced scorecard effective and thus make employees deliver quality services in organizations.

Regarding employee involvement, 73 employees have a negative perception, whereas 126 employees have a positive view of the BSC tool's ability to involve employees in the performance assessment process. A majority of employees see the tool as a positive enabler for employee involvement, although there is still a notable group with reservations. One of key informants inherent that BSC was better tool that OPRAS by saying that:

*"Balanced scorecard is a user-friendly tool; it allows employee to put his or her plan and discuss it with the supervisor. Further, BSC gives a room to both supervisor and supervisee to discuss areas of improvement after appraisal process contrary to OPRAS which did not give a room to discuss areas of improvement" (Professional Employee, MSD)*

Therefore, it can be concluded that balanced scorecard when benchmarking it to OPRAS is a tool which has high level of employee's engagement and involvement which eventually is a source of employee's commitment to work and quality service provision.

#### K. Employees' Perception Scores on the Use of BSC Tool

The data reveals that employee perceptions of the BSC tool are diverse, spanning a range of scores. The most common scores fall within the range of 3.50 to 4.25, collectively making up approximately 59.9% of the responses. This central cluster of scores suggests that the majority of employees perceive the BSC tool as being moderately effective and useful for assessing organizational performance. On either side of this central cluster, there are employees who provided scores below and above this range. Roughly 7.0% of employees gave high scores of 4.75, indicating a highly positive perception of the BSC tool, while 4.0% scored the tool as 2.00 or lower, reflecting a more negative perception. Therefore, the findings reveal that, balanced scorecard performance management system is the tool which is effective and makes employees deliver quality services in organizations in Tanzania.

#### *L. Level of Employees' Perception on the Use of BSC Tool*

The results show that the majority of employees, accounting for 86.9% of the total, hold a positive perception of the BSC tool. This suggests that a significant portion of the workforce views the BSC tool favourably as an effective means of assessing and managing organizational performance. This positive perception could be indicative of employees appreciating the transparency and clarity that the BSC tool brings to the organization's performance evaluation. Conversely, 13.1% of employees have a negative perception of the BSC tool. This indicates that there is a minority of employees who do not consider the tool as effective or helpful for their work. Based on the presented findings, this study concludes that, employees have positive perception on the use of balanced scorecard as the tool is effective and makes employees provide quality services in Tanzania.

#### *M. Assess the Influence of BSC on Quality Service Delivery*

##### ➤ *Quality Service Delivery in Organizations frequency distribution of average scores related to "Quality Service Delivery."*

The data illustrate a diverse range of scores assigned by the respondents. The most common scores fall within the range of 4.2 to 4.4, collectively making up 38.2% of the responses. This central cluster of scores suggests that a significant proportion of respondents view the quality of production and service delivery as very high, as these scores are closer to the maximum score of 5. This is a positive indication for the organization, as it suggests a substantial level of satisfaction with the quality of products and services provided. On the lower end of the spectrum, only 1.5% of respondents assigned scores of 1 or 1.2, reflecting very low perceptions of quality. At the same time, 9% of respondents assigned scores between 4.8 and 5, which indicates an exceptionally high level of satisfaction with the quality of production and service delivery. These findings are in line with Mugira (2022) whose study found that the good attitude and behavior of leaders towards employees has a positive impact on the psychological state of employees which might result into increased productivity and fulfilment of corporate objectives. Eventually, this is possible if the employees are feeling a certain degree of satisfaction and achievement. However, there are also some respondents who gave lower scores between 2 and 2.6, making up a combined 19.5% of responses. This suggests that there is room for improvement in the eyes of a notable portion of the respondents, as they perceive the quality of production and service delivery to be somewhat lower than the highest standards. Generally, the findings reveal that there is an increase of level of employee's satisfaction due to effectiveness of balanced scorecard which eventually has improved the quality of services in organizations in Tanzania.

#### ➤ *Level of Quality Services Delivery*

The data clearly show that the majority of respondents, amounting to 66.8%, perceive the level of quality of production and quality of service delivery as "Excellent." This suggests that a significant portion of the respondents hold a highly positive view of the organization's ability to provide high-quality products and quality services. This is a promising result, indicating that the organization is meeting or exceeding the expectations of a substantial portion of its customer or employee base. Conversely, 30.2% of respondents perceive the quality as "Poor," which indicates that there is a considerable number of respondents who have reservations about the quality of production and service delivery. These perceptions in the "Poor" category may raise concerns for the organization and highlight the need for improvements to address the identified quality issues. In contrast, a very small percentage of respondents, just 3.0%, rate the quality as "Fair." This suggests that there are few individuals who have a neutral or moderately positive view of the organization's quality standards. These findings are in line with the study by Amer et al (2022) who found that balanced scorecard was a powerful and useful tool in managing performance of organizations. Therefore, the finding indicate that employees perceive balanced scorecard performance management system as effective tool which has improved the level of quality of services in organizations in Tanzania.

#### *N. Influence of Effectiveness of BSC on Provision of Quality Services*

##### ➤ *Association between Effectiveness of BSC and Quality Services*

Data show cases the results of a Chi-square test examining the association between the effectiveness of a Balanced Scorecard tool and the provision of quality services. Two main categories are considered: "Effective" and "Not effective" Balanced Scorecard tool, while the quality of services and products is classified into "Poor quality," "Good quality," and "Excellent quality." The frequencies in each cell of the table indicate the number of instances falling into these categories. Notably, the Chi-square statistic is 58.741 with a p-value of 0.000, signaling a highly significant association between the Balanced Scorecard tool's effectiveness and the quality of services and products. The proportions within each category reveal that organizations with effective Balanced Scorecard implementations tend to have higher proportions of "Good" and "Excellent" quality services, in contrast to those with less effective implementations, which show a higher proportion of "Poor" quality. Practically, this suggests that organizations could potentially enhance service and product quality by improving the effectiveness of their Balanced Scorecard tool. These findings are supported by Ayelew et al (2021) who found that balanced scorecard has positive contribution to performance improvement of employees in organizations. Therefore, these findings suggest that there is close relationship between effectiveness of balanced scorecard on one hand and provision of quality services on the other hand. In nutshell, if all factors are constant, the effectiveness of balanced scorecard

performance management system had a direct impact in provision of quality services in organizations.

#### *O. The Effectiveness of BSC on Quality Services Adjusted for other Employee Factors*

The results of an ordinal logistic regression analysis aimed at determining the influence of the effectiveness of a Balanced Scorecard (BSC) tool on the provision of quality services while adjusting for various employee factors. The effectiveness of the Balanced Scorecard tool itself is assessed, and the "Not effective" category is associated with a negative estimate of -4.015. This suggests that organizations with an ineffective balanced scorecard tool are less likely to provide higher levels of quality services compared to those with an effective implementation. Employee perceptions toward the Balanced Scorecard tool also play a role. A negative perception is associated with a negative estimate of -0.641, although it only reaches marginal significance with a p-value of 0.070. Positive perceptions are not explicitly reported, possibly serving as the reference category. Additional employee factors, such as commitment, satisfaction, motivation, availability of clear and focused tools and a conducive working environment, are also considered. These factors have varying degrees of impact, as indicated by their respective estimates and significance levels. The findings of this study suggest that organizations with effective balanced scorecard tool which go hand in hand with employee commitment, satisfaction, motivation, availability of clear and focused tools and a conducive working environment deliver quality services. Generally, findings are in line with Al-bawai (2022) who found that balanced scorecard increases reliability of organization to focus on raising level of loyalty, tradition and commitment to work which leads to deliverance of quality services. Also, 2GC Active management (2022) supports that adoption of BSC tool improves the provision of quality services.

#### *P. Intervention Effect of Management Style on Effectiveness of BSC and Quality services.*

##### ➤ *Nature of Management Style Among Sampled Public Organizations:*

The provided information outlines the nature of management styles prevalent in public organizations, presented in terms of percentages. In public organizations, the dominant management style appears to be autocratic, representing a significant majority at 55%. This suggests a prevailing approach characterized by a command-and-control structure, where decision-making authority is concentrated at the top levels of management. The prominence of this style may imply a hierarchical and centralized organizational culture, where directives and instructions flow downward. Transformational management style, characterized by inspiration and empowerment, accounts for 22% of the management approaches in public organizations. This indicates a noteworthy presence of leadership that focuses on motivating and empowering employees, fostering a positive work environment, and encouraging innovation and personal growth. The relatively high percentage suggests a recognition of the importance of visionary and motivational leadership in public sector management. Laissez-faire, or hands-off

management, constitutes 8% of the observed styles. This indicates a relatively smaller proportion of organizations adopting a more decentralized and autonomous approach, where employees may have more freedom in decision-making and task execution. This management style might be reflective of a trust-based culture that values individual initiative and responsibility. Collaborative management, involving an inclusive and supportive approach, accounts for 15%. This signifies a considerable portion of public organizations adopting a style that emphasizes teamwork, open communication, and employee involvement in decision-making processes. The collaborative style is often associated with a participative and people-centric organizational culture. Therefore, the distribution of management styles in public organizations suggests a diverse landscape, with a significant presence of autocratic and transformational styles, complemented by a noteworthy representation of laissez-faire and collaborative approaches. The variety in management styles could be attributed to the complex and multifaceted nature of public sector work, where different contexts and tasks may require distinct leadership strategies. Organizations might benefit from periodically reassessing and adapting their management styles to align with evolving organizational needs and workforce dynamics. The observed findings were beyond the New Management Theory as most of organizations use the autocratic management style. This style does not promote trust, fairness and control between supervisors and subordinates. Thus, it leads to the distortion of direct relationship between balanced scorecard effectiveness and provision of quality services. Even if the BSC is effective, still some of subordinates or employees were adjusted by autocratic management style.

#### *Q. Mediation Structural Equation Model (MEDSEM) on Management Style on Effectiveness of BSC and Quality services:*

Data representing the Mediation Structural Equation Model (MEDSEM) illustrates a comprehensive analysis of the intervention effect of management style on the relationship between the effectiveness of the Balanced Scorecard tool and the provision of quality services. In this mediation model, management style serves as a mediating variable, positioned between the independent variable (effectiveness of the Balanced Scorecard tool) and the dependent variable (provision of quality services). The mediation model likely includes paths that depict the direct effect of the Balanced Scorecard tool's effectiveness on the provision of quality services. Simultaneously, it incorporates the indirect effect mediated by the management style. The mediation aspect suggests that the influence of the Balanced Scorecard tool's effectiveness on the provision of quality services is partially explained by the intervening role of management style. The figure may also include statistical indicators such as standardized path coefficients, standard errors, and significance levels, offering a quantitative understanding of the model's components. This study uses this MEDSEM to gain a nuanced understanding of how the choice of management style mediates the relationship between the effectiveness of the Balanced Scorecard tool and the quality of services and products provided by organizations. This knowledge is crucial for strategic

decision-making, allowing organizations to tailor their management approaches effectively to optimize the impact of performance measurement tools on service and product quality.

➤ *Significance Test for Intervention Effect of Management Style on Effectiveness of BSC and Quality Services:*

Findings present the results of significance tests for the intervention effect of management style on the relationship between the effectiveness of the Balanced Scorecard tool and the provision of quality services. The estimates show the indirect effect, with three different methods used for validation: Delta, Sobel's test, and Monte Carlo simulation. The indirect effect estimate is -0.284, with standard errors of 0.063, z-values of -4.504, and p-values of 0.000 across all three methods. The confidence intervals are [-0.408, -0.161], [-0.335, -0.018], and [-0.412, -0.168], respectively. These results strongly suggest that the indirect effect is statistically significant, indicating that management style plays a mediating role in the relationship between the Balanced Scorecard tool's effectiveness and the provision of quality services. The mediation is considered partial, as determined by the Baron and Kenny approach, where all three steps (management style predicting Balanced Scorecard effectiveness, management style predicting provision of quality services, and Balanced Scorecard effectiveness predicting provision of quality services) are significant. The Sobel's test and Monte Carlo simulation further confirm the significance of the mediation. Applying Zhao, Lynch & Chen's approach, the competitive mediation is evident as the coefficients in Step 1 point in opposite directions, highlighting the complex nature of the mediation process. The Relative Indirect Test (RIT) indicates that approximately 31% of the effect of Balanced Scorecard effectiveness on the provision of quality services is mediated by management style. Additionally, the Relative Indirect to Direct Test (RID) suggests that the mediated effect is about 0.2 times as large as the direct effect, providing insights into the magnitude of the mediation. The results robustly support the presence of a significant and partial mediation effect of management style on the relationship between the Balanced Scorecard tool's effectiveness and the provision of quality services. Therefore, this is the evidence that the New Management Theory which was propounded by Mikes et al (2014) is not in line with the findings of this study as it shows that more than 50% of public organizations adopt autocratic management style which discourages promotion of trust, fairness and control.

*R. Mediation Statistics on Effect of Enforcement of Regulations, Rules and Policies on Effectiveness of BSC and Quality services*

The provided information outlines the distribution of responses regarding the enforcement of regulations, rules, and policies, expressed in percentages. The data indicates that a significant majority, 86.93%, report the enforcement of regulations, rules, and policies, while 13.07% indicate no enforcement. The high percentage of respondents indicating enforcement suggests that there is a prevailing commitment to upholding regulations, rules, and policies within the context under consideration. This may reflect a proactive approach to governance and organizational management,

emphasizing compliance and adherence to established guidelines. The enforcement of regulations and policies is crucial for maintaining order, ensuring accountability, and fostering a structured and fair operational environment. On the other hand, the presence of a notable 13.07% reporting no enforcement raises questions about the reasons behind such a stance. Possible interpretations could include variations in organizational cultures, lax enforcement mechanisms, or potential gaps in communication and awareness regarding the importance of adhering to regulations and policies. Addressing these disparities and understanding the factors influencing the enforcement landscape can be pivotal for organizations seeking to establish robust governance frameworks. Therefore, the presented percentages shed light on the prevalence of regulation, rules, and policies enforcement within the surveyed context. The stark majority reporting enforcement underscores a commitment to organizational order and compliance. However, the presence of a minority reporting no enforcement suggests potential areas for improvement in ensuring uniform adherence to established guidelines, possibly through enhanced communication, training, or reinforcement of the importance of regulatory compliance. This is in line with Yadav et al (2022) who found that enforcement of rules, regulations and policies enhance employee work motivation, commitment and satisfaction which drive quality services. This enables proper functionality of balanced Scorecard tool on provision of quality services when used by employees in organization.

➤ *Mediation Structural Equation Model (MEDSEM) on Enforcement of Regulations, Rules and Policies on Effectiveness of BSC and Quality Services:*

The interpretation of Figure 4.5, which represents a Mediation Structural Equation Model (MEDSEM), provides insights into the intervention effect of regulation, rules, and policies enforcement on the relationship between the effectiveness of the Balanced Scorecard tool and the provision of quality services. In the MEDSEM, regulations, rules, and policies enforcement likely serve as a mediating variable situated between the effectiveness of the Balanced Scorecard tool (the independent variable) and the provision of quality services (the dependent variable). The figure likely displays pathways indicating the direct effect of the Balanced Scorecard tool's effectiveness on the provision of quality services, as well as the indirect effect mediated by regulation, rules, and policies enforcement. This study uses MEDSEM to understand how the enforcement of regulations, rules, and policies mediates the relationship between the Balanced Scorecard tool's effectiveness and the quality of services and products provided. The figure likely includes statistical indicators such as standardized path coefficients, standard errors, and significance levels to support the quantitative aspects of the mediation model.



## V. CONCLUSIONS AND RECOMMENDATIONS

This study investigated the effectiveness of Balanced Scorecard (BSC) on provision of quality services in selected public organizations in Tanzania. The objective was to investigate the effective of balanced Scorecard on quality services in selected public organizations. The study reveals that BSC tool is more effective compared to previously used tools. Also, the employee's perception on effectiveness of BSC tool on provision of quality services is positive. The findings of ordinal logistic regression analysis show that the effectiveness of BSC tool increases the likelihood of employees to provide quality services. Further, extended regression namely structural equation modelling shows that the relationship between effectiveness of BSC tool and provision of quality services is distorted by high level of autocratic management style while not distorted by rules, policy and regulations. The study is strongly recommending that there is a need for government and private organisations to adopt BSC as an effective tool for provision of quality services; There is a need of introducing transformational and collaborative management styles in order to account for quality of services; Organizations should continuously enforce regulations, rules and policies; The study should be used by decision makers to set standards of introducing viable and vibrant performance management tools which are result oriented and further studies on uncovered areas on BSC to be undertaken in future.

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