IMPACT OF FORCE ACCOUNT METHODOLOGY IN IMPLEMENTATION OF PUBLIC PROJECTS IN TANZANIA: A CASE OF ILEMELA MUNICIPAL COUNCIL.

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Master of Science in Project Planning and Management of the Institute of Accountancy Arusha

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REG.NO. MSC-PPM/DOM/0014/2021

A Research Dissertation submitted in partial fulfillment of the Requirements for the Master of Science in Project Planning and Management of the Institute of Accountancy Arusha

November, 2023
DECLARATION

I, David Christopher solemnly declare that this is my original work. It has never been presented for a degree in any University or for any other purpose in an institute. All the sources that have been used or quoted have been indicated and acknowledged by means of complete referencing.

Signature:

______________________________

Date:

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CERTIFICATION BY SUPERVISOR

The undersigned certifies that supervisor has read and hereby recommends for acceptance by the Institute of Accountancy Arusha a Research Dissertation entitled The Impact of Force Account Methodology In Implementation Of Public Projects In Tanzania: A Case Of Ilemela Municipal Council: in partial fulfilment of the requirements for the award of Masters of Science in Project Planning and Management at Institute of Accountancy Arusha.

................................................

(Gipson R. Kinisa)

Date

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ABSTRACT

This study investigated into the complex dynamics of impact of force account methodology and its implications for the successful implementation of public projects in Ilemela Municipal Council, Tanzania. The research specifically focused on three critical dimensions: the influence of organizational staff and personnel, the role of project funding, and the significance of project management in shaping the outcomes of force account projects. A sample size of 130 respondents was obtained using a mixed survey study design. The study compiled and analyze questionnaires and interview guides from significant sources. Sampling method of both simple random and purposeful sampling was employed during sampling. Data were gathered through techniques such as questionnaires and interview checklists. The findings underscore a prevailing positive perception regarding the technical skills of organizational staff, affirming their pivotal role in ensuring efficient and industry-standard project execution. The emphasis on the competence and experience of staff highlights the direct correlation between skilled individuals and the successful implementation projects. The study emphasizes the importance of adequate funding in facilitating the availability of skilled labor and essential materials, ultimately preventing delays and maintaining high-quality work. The study affirms the crucial role of effective project management in the implementation of Force Account Methodology. The study recommends for continuous improvement in project management practices, emphasizing regular evaluations and adjustments based on feedback to enhance collaboration and oversight. The recommendations stemming from the findings emphasize targeted interventions in workforce development, budget management, and project management practices for the success of projects that are implemented by the use of force account in Tanzania.
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<table>
<thead>
<tr>
<th>Abbreviation</th>
<th>Description</th>
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<tbody>
<tr>
<td>CAG</td>
<td>Controller and Auditor General</td>
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<tr>
<td>CC</td>
<td>Construction Committees</td>
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<tr>
<td>FA</td>
<td>Force Account</td>
</tr>
<tr>
<td>IMC</td>
<td>Ilemela Municipal Council</td>
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<tr>
<td>LGAs</td>
<td>Local Government Authorities</td>
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<tr>
<td>MD</td>
<td>Municipal Director</td>
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<tr>
<td>MRA</td>
<td>Multiple Regression Analysis</td>
</tr>
<tr>
<td>PC</td>
<td>Procurement Committees</td>
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<tr>
<td>PE</td>
<td>Procuring Entity</td>
</tr>
<tr>
<td>PPA</td>
<td>Public Procurement Act</td>
</tr>
<tr>
<td>PPRA</td>
<td>Procurement of Public Regulatory Authority</td>
</tr>
<tr>
<td>SPSS</td>
<td>Statistical Package for Social Sciences</td>
</tr>
<tr>
<td>TANESCO</td>
<td>Tanzania Electricity Supply Company</td>
</tr>
<tr>
<td>TANROADS</td>
<td>Tanzania Roads Agency</td>
</tr>
<tr>
<td>TARURA</td>
<td>Tanzania Rural and Urban Road Agency</td>
</tr>
<tr>
<td>TRC</td>
<td>Tanzania Railways Corporation</td>
</tr>
<tr>
<td>TRL</td>
<td>Tanzania Railways Limited</td>
</tr>
<tr>
<td>URT</td>
<td>United Republic of Tanzania</td>
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<tr>
<td>VFM</td>
<td>Value for Money</td>
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CHAPTER ONE

INTRODUCTION

1.1 Introduction
This chapter confers the background of the problem; clarify the statement to the problem and outlines research objectives of this study. It also describes the scope of this study, importance of the study, constraints, the limitations of the study and organization structure.

1.2 Background of the problem
Following the amendment of the Public Procurement Act (PPA), 2016, where force account is incorporated in section 64(5) of the PPA, 2011, as read in conjunction with the PPA amendments of 2016, where the procuring entity (PE) uses its resources and/or cooperates with other public agencies or private entities to execute construction work, the use of the force account method has significantly increased recently in public institutions, particularly in the Local Government Authorities (LGAs). According to URT (2011), the use of force account or direct labor may be justified if the necessary works are dispersed or in remote areas where qualified construction firms are unlikely to tender at reasonable prices; work must be completed without interfering with ongoing operations; risks of unavoidable work interruption are better borne by a procuring entity or public authority than by a contractor; and there are emergencies that need immediate attention (Shengeza, 2018).

In Tanzania, numerous state institutions have been built for a long period using force accounts. One of the largest public entities where the use of force account in energy distribution projects has been extensively employed is TANESCO (PPRA, 2018). However, it's vital to emphasize that TANESCO has a sufficient workforce, including enough workers, special vehicles, and equipment for carrying out such operations and that constant efforts are made to empower those workforces. Another government agency has been employing violence. An organization using its personnel to upgrade railroad infrastructure is Tanzania Railways Limited (TPJ, 2018).
The force account approach has been widely used in several nations. For instance, Uganda has used force to implement numerous and various road construction projects (Tekka, 2017). To accommodate present and future traffic and to promote service excellence, Entebbe International Airport was upgraded and expanded with force Account (Tekka, 2017).

The State of Michigan has also used Force Account for the construction of a small portion of a project, minor utility or railroad work regardless of cost, to be completed either by a railroad or the utility, on an existing system located within the proposed project's boundaries and owned by the utility or railroad, with work to be completed by that utility or railroad, subject to one of the following criteria: the utility or railroad performs the work with its own employees; the utility or railroad performs the work with its own equipment.

The force account was known as the "labour contractor" in India, Nepal, and Korea, and it was claimed that this person is in the closest contact with the employees and is the one they turn to for advice and assistance not only in finding employment and developing their skills but also in providing loans in times of need (Wells, 2015).

The fact in these instances is that the use of force account necessitates the availability of resources, including enough people and financial resources to pay for the necessary building supplies and materials. It is crucial to emphasize at this point that, when a procuring entity contracts a contractor, the contractor assumes responsibility for carrying out the work, and the PE's responsibility is to make sure the contractor completes the job in accordance with the terms and conditions outlined in the contract. In this arrangement, the contractor oversees acquiring all labor, staff, and construction-related equipment necessary for the completion of quality work. The PE's duties include overseeing the contractor to make sure the work is finished on time and at the intended quality. The PE is also responsible for approving payments for the contractor's work (Ceric, 2012).
On the other hand, when a public entity decides to use force account to carry out construction work, it takes on the obligations of procuring building supplies and materials and making sure they are used for construction without being wasted, making sure there is enough construction equipment and skilled and technical labor, and making sure the work is of the desired quality (TPJ, 2018). The role of the PE is still to oversee the contractors to make sure they produce high-quality work, for example, when a district council has three different construction works, two of them are the construction of classrooms at two schools in separate villages, and the third is the construction of a dispensary building in another village. The contractor is responsible for making sure that excellent work is produced. Even if it becomes impossible to continue to closely supervise the contractor, he will still be held accountable for doing high-quality work. When the PE learns that a contractor's work is of poor quality, the legislation mandates that the PE withhold the contractor's payments, bring legal action, including terminating the contractor's contract, and submit the contractor's name to the PPRA for suspension from taking part in public tenders (URT, 2011).

However, if a PE chooses to carry out these tasks utilizing force account processes, it will necessitate buying and storing the building supplies and materials required for the three undertakings. Additionally, to finish the work at the needed quality, it will be necessary to engage local qualified personnel and allocate and manage them. It will also be necessary to buy or rent equipment to accomplish the work (TPJ, 2018). A permanent project manager from the PE should oversee this project and be accountable for the work's quality. One of the main issues facing Tanzania's construction sector is worker theft and pilferage of goods on the job site. This is done strategically so that its effect is not immediately apparent. As in the case of a worker who decides to take cement and mix. Five to ten years after the building cracks, fractures, or collapses, the effects of faults in the concrete can be detected.
According to audit reports from the Controller and Auditor General (CAG) and the Public Procurement Regulatory Authority (PPRA), one of the major issues facing public institutions, especially the LGAs, is a lack of skilled labor relative to the number of projects they are required to oversee. Another issue is a lack of transportation options, such as cars and motorcycles, for project monitoring and inspection. The difficulty increases when projects are carried out using force account techniques rather than contractors (TPJ, 2018).

In the utilization of force account, it’s crucial to inquire as to whether the quantity of projects to be carried out in accordance with the technique and the number of supervisors now on hand are related. If it isn’t, there is a good chance that the projects will be implemented poorly, with delays in completion and cost overruns, and no one will be held accountable for these blunders (URT, 2013).

The government has insisted that force accounts be used as the best method of contracting for public institution projects like school renovations, the construction of health centers, etc. to reduce costs, give local contractors more power, and make it easier to get the best value for money (VFM) (Shengeza, 2018). The goal of utilizing force account method to carry out projects is to finish them on schedule, under budget, and with a high level of quality (Tekka, 2017). On the other side, various construction techniques have come under fire for encouraging corruption and failing to deliver value for money for finished projects (Tekka, 2017).

According to PPRA audit reports, since the contractor is required to cover the costs associated with the acquisition of construction materials, the use and mobilization of construction equipment, and paying the workers, the prices charged by contractors through competitive tendering procedures are likely to be higher than those of force account. The contractor is also responsible for covering any additional expenses that were not foreseen a legal demand that needs to be satisfied, such corporation taxes, withholding taxes, or a service levy.
Then, after covering these expenses, he or she must increase the profit margin to keep the business afloat. The sum of these expenses increases the project's overall cost and, as a result, the project's value for money. Transaction costs, statutory charges, and profit margin are not considered because a contractor is not involved in a force account (PPRA, 2014; Mamiro, 2010).

The Public Procurement Act was amended in 2011, allowing for the use of national, international, and limited competitive tendering on the fixed budget method when the procurement budget is fixed to cut costs and achieve value for money in construction projects. Nevertheless, the government still emphasizes the use of force account procedures for the implementation of public construction projects, a technique that was infrequently used and encountered in Tanzanian construction projects, particularly in the LGAs. Based on this, the researcher wants to assess impacts of force account in implementing public projects might bring value for money.

1.3 Statement of Problem

In Tanzania, numerous Government institutions have been built for a long period using force accounts. One of the largest public entities where the use of force account in energy distribution projects has been extensively employed is TANESCO (PPRA, 2018). However, it's vital to emphasize that TANESCO has a sufficient workforce, including enough workers, special vehicles, and equipment for carrying out such operations and that constant efforts are made to empower those workforces. Another government agency has been employing violence. An organization using its personnel to upgrade railroad infrastructure is Tanzania Railways Limited (TPJ, 2018).

The Tanzanian government has officiated the use of the Force account as one of the methods of procurement for the implementation of several projects to ensure profitability and value for money in the works, as well as provide employment to citizens in the areas where projects are
implemented (URT, 2018). Also, the study by Shengeza, (2018) on the effective application of the force account as procurement method for the renewal and remodeling of government construction projects in three teacher training colleges and five secondary schools in different regions of Tanzania, he highlighted the pitfalls observed in the implementation of the Force account during and after the renewal. In other words, the supervisory board plays an important role in the collaboration with the Procurement entity and the execution team (local skilled labor) based on detailed documents prepared before and after the implementation of the project.

Development Report, (2016). There are also many delayed projects which were not completed on time due to various circumstances that result in ineffective use of bidding methods, while the option of using Force account is now paving the way on completion of projects on time, in addition to ensuring that a cost-benefit ratio has been achieved to obtain good value for money (Taylor, 2014). Therefore, this study aimed to assess the impact of force account in implementing public projects in Tanzania a case of Ilemela Municipal Council.

1.4 Objective of the Study
This study comprised of the general and specific objectives. The general objective stood as the goal of which had to be achieved to increase the intended impact of using force account; The specific objective gave specific details of what exactly was undertaken to whole study of using force account.

1.4.1 The general objective
The main objective of the study was to assess impacts of force account in implementing public projects in Tanzania.

1.4.2 Specific objective
i. To determine the impacts of organizational staff and personnel in implementation of a public projects in Ilemela Municipal Council
ii. To examine the impacts of level of financial (funding) in implementation of a public projects in Ilemela Municipal Council

iii. To determine the influence of project management in in the implementation of a public projects in Ilemela Municipal Council

1.5 Research Questions
i. Does available organization Staff and Personnel influence the impacts of Force Account Method in implementation of public projects?

ii. Does the available projects funding influence effective implementation of Force Account Method in construction public projects?

iii. Does the project management influence effective implementation of Force Account Method in executing public projects?

1.6 Scope of the Study
The study focused specifically on the impacts of force account methodology in the implementation of public projects within the Ilemela Municipal Council. The study covered a specified timeframe, examining different public projects implemented using force account methodology within the last five years in Ilemela Municipal Council. The study assessed the impacts of organizational staff and personnel involved in the implementation of public projects using force account methodology. The research also investigated the impacts of the level of funding on the effective implementation of force account methodology in construction public projects within Ilemela Municipal Council. The study also explored the influence of project management on the implementation of force account methodology in executing public projects. This involved examining project planning, coordination, monitoring, and evaluation processes. The researcher also considered the perspectives of key stakeholders involved in public projects.
in Ilemela Municipal Council, including government officials, project managers, organizational staff, and the local community.

1.7 Limitations of the study
The study focused on remote areas where projects such as health centers and schools are often situated. The geographical remoteness posed a challenge in terms of the high costs associated with traveling to these locations for data collection. To address this challenge, the researcher implemented proactive measures by planning and notifying respondents well in advance through mobile communication. The study was constrained by a tight timeframe, with only two months allocated for data collection. This limited time frame posed difficulties in conducting a comprehensive study within the stipulated period. To overcome the time constraint, the researcher demonstrated self-initiative and work diligently to optimize the available time for data collection. Efficient planning and prioritization of tasks was crucial to ensure the study's completion within the prescribed deadline set by the Institute of Accountancy Arusha.

The researcher also encountered challenges in accessing certain information related to force account methodology, particularly if there were limited cooperation from project stakeholders. To address this challenge, the researcher established clear communication channels with relevant authorities and stakeholders. The researcher emphasized the importance of the study as it was for academic reasons only. The researcher found a cost effective approaches for data collection and analysis.

1.8 Significance of The Study
The study on the impact of force account methodology in implementing public projects in Tanzania focusing on Ilemela Municipality Mwanza Region had the following significances

i. The findings of this study would provide valuable insights for policymakers and decision makers involved in the planning and execution of public projects. Understanding the
impact of force account methodology can inform the formulation of policies aimed at optimizing project implementation strategies in Tanzania.

ii. Project managers and professionals engaged in public projects would benefit from the study insights into the impacts of force account methodology. The research could contribute to the enhancement of project management practices by identifying areas for improvement and emphasizing effective strategies for successful project outcomes.

iii. The study outcomes would have implications for the allocation and utilization of resources in the implementation of public projects. Insights into the financial aspects, including the influence of funding levels, can guide authorities in optimizing resource allocation for better project outcomes.

iv. By assessing the impacts of organizational staff and personnel, the study would contribute to discussions on capacity building and skill development within the context of public projects. The results could guide efforts to enhance the skills and competencies of personnel involved in project implementation.

v. Lastly, with the reference to the author, the study fulfilled the requirements for the Master's degree of Science in Project planning and management offered by the institute of accountancy arusha.

1.9 Organization of the Research Dissertation

The research dissertation is divided into five chapters. The first chapter is introduction, it includes the background of the problem, statement of the problem, the research objectives including the general objectives and the specific objectives, research questions, limitations of the study, significance of the study and the definition of the key terms of the study. Chapter two provides the presentation of the review of the related literature to the study that includes
theoretical literature review and empirical literature review as well as the knowledge gap. Chapter three outlines the explanation of the research methodology which comprises research design, data collection methods, population and sampling procedures, data analysis, presentation and interpretation plan, validity and reliability and ethical consideration. Chapter four provides the presentation of finding and discussions of the findings. Lastly, chapter five present the conclusion and recommendation of the study.
CHAPTER TWO
LITERATURE REVIEW

2.1 Introduction
This part explains both the theoretical and empirical literature review in line with the study objectives. These a sub-section presents the theoretical perspectives of the study, including definitions of terms and an overview of the study, as well as the theory that informs the study. While critical analyses of the empirical literature drawn in line with the study objectives, the last part that provides the conceptual framework of the study and the research gap.

2.1 Definition of Keywords

2.1.1 Force Account
According to the Public Procurement Regulations of 2013, a force account is a construction done by the procuring entity or by using the public or semi-public agencies or departments to undertake the tasks intended, where the procuring entity or the public or semi-public agency uses its own staff and equipment or hires labor. The force account method, according to Tekka (2017), entails the use of labor, machinery, and other resources by the government, the general public, or a semi-public sector to carry out the intended tasks.

Force account refers to a method where a government entity, typically a public works department, uses its own labor force and equipment to carry out construction or maintenance projects instead of contracting out the work to private companies.

2.1.2 Company Resources
According to Peteraf (2019), company resources are the tangible and intangible assets, including skills, technologies, brand reputation, and relationships, that a firm controls. These resources are essential for creating and sustaining a competitive advantage. Peteraf emphasizes that the key to competitive success lies in the unique bundling and leveraging of these resources.
Barney (1991) defined company resources as all assets, competencies, organizational processes, firm traits, information, knowledge, etc. that are under the control of a firm and that allow the firm to understand and carry out strategies.

2.1.3 Public Projects

Public projects, as defined by Hood and Jackson (2017), are initiatives funded and executed by governmental or public entities to address societal needs. These projects aim to enhance public welfare by providing essential services, infrastructure, or facilities. Hood and Jackson highlight the collaborative nature of public projects, involving various stakeholders and often requiring adherence to regulatory frameworks and public policies.

Public projects, also known as public infrastructure projects or public works projects, are initiatives and undertakings that are funded, planned, and executed by government authorities or public agencies at various levels of government (local, regional, or national) to serve the public interest and benefit society as a whole. These projects typically involve the construction, renovation, or maintenance of physical infrastructure and facilities that provide essential services or amenities to the public.

2.1.4 Personnel/Staff

Building on the human capital perspective, Becker (2020) defines personnel or staff as valuable human assets possessing skills, knowledge, and experience. Becker emphasizes the investment in human capital and the role of education and training in enhancing the productivity of personnel. This perspective underscores the idea that individuals contribute not only their labor but also intellectual and creative capacities to an organization.

Personnel (people) are fixed capitals exactly like machines, according to Ekwoaba, Ikeije, and Ufoma (2015), since they possess skills and useful qualities that have a real cost and produce profits. People are essential to organizations because they bring different perspectives, values, and characteristics to the workplace. These human characteristics have a great deal to offer the
organization when they are skillfully controlled. People are now acknowledged as making a significant contribution to organizational success as well as constituting a significant source of competitive advantage. This is due to their collective skills, abilities, and experience as well as their capacity to use these in the interests of the employing organization.

2.1.5 Project Management

Kerzner (2017) defines project management as the application of knowledge, skills, tools, and techniques to project activities to meet project requirements. Kerzner emphasizes the holistic nature of project management, covering various aspects such as project initiation, planning, execution, monitoring, and closing. The definition underscores the need for a systematic and integrated approach to achieve project objectives.

(Walker, 2015) defines project management as the discipline of organizing, motivating, and controlling resources in order to accomplish certain objectives. A project is a brief attempt intended to provide a distinctive good, service, or outcome. It is conducted to achieve particular aims and objectives and has a clearly defined beginning and finish (often time-limited and frequently constrained by money or deliverables). Realizing all project goals and objectives while adhering to the limitations of scope, time, quality, and budget is the main difficulty of project management. The functional aspects of project management include, for instance, controlling the scope, the budget, the schedule, managing risk, etc. (Ashcroft, 2011)

2.2 Theories of the study

This study adopted two theories namely the resource dependence theory and transaction cost economic theory

2.2.1 Resource Dependence Theory

Resource Dependence Theory developed by (Johnson Jr, 1995) is a theory of organization that tries to describe organizational and inter-organizational conduct in terms of those important resources which an organization should have in order to survive and function. As an open-
systems theory, the resource dependence argument proposes that a particular organization will respond to and become reliant on those organizations or entities in its environment that control resources which are both critical to its operations and over which it has limited control. Such dependence makes the external constraint and control of organizational behavior possible as asymmetrical exchange and power relations are created between organizations. In an attempt to maximize organizational autonomy, organizational leaders use a variety of strategies to manage these external constraints and dependencies.

This study applied Resource Dependence Theory. The theory was applied in this study because in order organization to perform in house operations efficiently, it should possess sufficient own resources. That meant, an organization should not be dependent of other organizations’ resources. Force account requires that an organization should possess its own resources which include fund, manpower and equipment to run force account in implementing construction projects. Funds were needed in order to procure construction materials, pay laborers and facilitate supervision of the projects while manpower is important purposely for smooth running and implementation of the project. Manpower is required to provide technical assistance and give directions as par the project specifications. Nonetheless equipment is essential to facilitate the execution and implementation of the construction project. According to this theory an organization should perform in house function if it has sufficient resources to support the internal activities. Hence with force account that requires availability of in house resources in implementing projects is supported with resource dependence theory as it depends on internal resources rather than contracting out.

2.2.2 Transaction cost economic theory

Transaction Cost Economic is the theory focusing on the organization of transactions that occur whenever a project, good or service is transferred from a provider to a user across a technologically separable interface. When transactions occur within an organization, the
transaction costs can include managing and monitoring personnel and procuring inputs and capital equipment. The transaction costs of buying the same project, good or service from an external provider can include the costs of source selection, contract management, performance measurement, and dispute resolution.

The theory was related to this study because the study is about effectiveness of using force account in implementing public projects. At every stage of any project there are transaction costs. In force account transaction costs relates to costs of soliciting construction materials, skilled local fundi (laborers), costs of meeting and transportation of materials, fuels, car maintenance and supervision costs. These costs increase the cost of ownership of the project. This theory will be relevant and applied to this study because the study focused on force account as a means of acquiring a project, by using in house resources.

2.3 Empirical Literature Review

According to Abenaitwe (2011), a study on the Force account in the management of public road maintenance in Uganda showed a lack of road equipment, a lack of 15 planning and coordination in road maintenance, long procurement guidelines and a lack of support logistics for field workers, as well as political interventions affect the effective use of the Force account during project implementation. Furthermore, it was found that the contract methods for contracts awarded in the past four years were not completed on time (Abenaitwe, 2011).

According to Toader et al. (2010) indicated that successful or unsuccessful project implementation depends on the following critical factors, including beneficiaries involvement, top management support, realistic expectations and specifications, planning, resources and technical aspects. Choice of methods supply can lead to the implementation of the project successfully or not if these factors are interchangeable (Toader et al, 2010).
Project implementation depends on the key factors that lead to the success or failure of a project. An effective project implementation can be measured on a time basis, in compliance with the budget (cost) and the quality services that the interested parties satisfy (Barasa, 2014). However, considering the use of the Force account for road maintenance in Uganda, it was found that the methods present the highest level of risk, since the government does not hold risk anyone else when projecting using the Force account compared to others contractual methods corporate actions (Satyanarayana, 2012), cited by (Mbabazi et al, 2016).

According to Memon & Rahman (2014) conducted a study to identify budget overrun problems in the implementation of small and large development projects in Malaysia that addressed the same problems as budget overruns, although the government that provided substantial sums money was still serious Problem of budget overruns realized During the implementation of the projects, he added that the main reasons for these budget overloads in large projects are the material and construction costs. For small projects, the main causes of budget overhead are materials and equipment. According to Kafile & Fore (2018), there were imperative procurement challenges during project implementation and the effects of these challenges arise when projects are implemented. He stressed that the lack of project team training, corruption, fraud, supplier delays and the lack of project compliance and consistency are the main challenges that contribute to poor procurement in project implementation.

(Tekka, 2017) conducted a study on economic empowerment of local skilled labor through force account in building renovation based on the selected secondary schools and teachers training colleges located in different parts of Tanzania. His findings disclosed that in spite of the challenges confronting the local fundi, the application of the force account method has greatly facilitated them to promote their income. Upon the training, they increased their knowledge in
various areas. Furthermore, the study revealed that the local fundi were paid greater under the force account method than when they were engaged under a contractor. Moreover, the study revealed that local skilled labors were economically empowered because of the more pay they gained in force account, which inter alia, helped them get more moneys. This was different during work under contractors. As from the study, the method has to a great extent subsidized to the economic empowerment of local fundi. Many of them were seen to have substantial changes financially leading them to great changes on their real life. All in all, the method was discovered to possess a positive impact to project participants.

(Shengeza, 2018) did a study on the procedures for effective application of force account for renovation and remodeling of Government building projects. He derived the procedure from case study undertaken for renovation and remodeling of three teachers ‘colleges and five secondary schools in different areas in Tanzania. His principle findings consisted of two parts that are problems faced by the participants for the application process of force account for renovation of Government building projects and the required procedures for application of force account for renovation of government building projects.

(Wells, 2015) Also conducted a study on Labor Subcontracting in the construction industries of developing countries: An Assessment from Two Perspectives (Contractors and labor force). He found that labor contracting through force account offers some advantages to the workers, when compared with direct employment of contractor. The advantages include more regular work, the chance to acquire skills, the sense of belonging that comes from working as part of a group and some minimal degree of social protection, although workers have no guarantee of permanent employment and no protection against periods of unemployment.
2.4 Conceptual Framework

The conceptual framework presents a combined way of looking at a problem under study in a statistical perspective. The following is a diagrammatical presentation of the conceptual framework for the study.

**Figure 2.1 Conceptual Framework**

<table>
<thead>
<tr>
<th>Independent Variables</th>
<th>Dependent Variables</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Organizational staff and personnel factors</strong></td>
<td><strong>Impact on project implementation</strong></td>
</tr>
<tr>
<td>- Skill Levels</td>
<td></td>
</tr>
<tr>
<td>- Experience</td>
<td></td>
</tr>
<tr>
<td>- Training Programs</td>
<td></td>
</tr>
<tr>
<td><strong>Level of financial funding</strong></td>
<td></td>
</tr>
<tr>
<td>- Budget Compliance</td>
<td></td>
</tr>
<tr>
<td>- Resource Availability</td>
<td></td>
</tr>
<tr>
<td>- Cost-Benefit Analysis</td>
<td></td>
</tr>
<tr>
<td><strong>Project management factors</strong></td>
<td></td>
</tr>
<tr>
<td>- Project Planning</td>
<td></td>
</tr>
<tr>
<td>- Coordination and Communication</td>
<td></td>
</tr>
<tr>
<td>- Monitoring and Evaluation</td>
<td></td>
</tr>
</tbody>
</table>

Source: Researcher (2023)

The relationship among the identified variables in the study is critical for understanding how force account influences the implementation of public projects in Tanzania. Organizational staff
and personnel factors, such as skill levels, experience, and training, directly affect the success of force account by determining the workforce ability to efficiently handle tasks. Skilled and experienced personnel, coupled with effective training programs, contribute to the timely completion and high-quality execution of force account activities. These factors, in turn, influence the impact of force account on project implementation, affecting variables like timeliness, work quality, and stakeholder satisfaction.

The level of financial funding is another key determinant of force account success. Adequate financial resources, as measured through budget compliance, resource availability, and cost-benefit analysis, ensure the smooth and consistent execution of force account activities. The financial dimension directly impacts the scope coverage, risk mitigation, and innovation within force account implementation, ultimately shaping its effectiveness. Additionally, the influence of project management factors, including planning effectiveness, coordination, and monitoring, is vital. A well managed project enhances the adaptability of force account, boosts team productivity, and contributes to client satisfaction, collectively influencing the overall success of force account in implementing public projects in Tanzania. Therefore, the complex relationship between these variables illustrates the complex nature of force account and its broader implications on public project outcomes.

2.5 Research Gap
Most of the studies revised were piloted inside Tanzania, thus generating a contextual gap. The studies were piloted in different area in Tanzania especially the study conducted in difference Local Government Authorities and there is no specific study conducted in Ilemela Municipal - Tanzania particularly by Nisa, (2015) and Ofori, (2013). Therefore, there were contextual gap that existing hence my study is trying to find out to fill. The approach that was used study of assessing the effectiveness of force account in implementing public project. Some of the processes and variance in material usage in some studies were also dissimilar; therefore, there
is a methodological gap. The studies did not describe the contribution made by Force account in implementing public projects. Then, this study expected to fill that gap, but more specifically focused on the effectiveness of FA in implementing public projects. Also, there was a gap for insufficient empirical evidence on the cost-effectiveness, efficiency, and quality of projects delivered through force account method compared to other procurement methods.
CHAPTER THREE

RESEARCH METHODOLOGY

3.1 Introduction
This chapter provided a detailed description of the research process used in this study. Research methodology is the philosophy or general principle that guides the research (Dawson, 2009). This chapter is organized into sections as described below: Sections explained the research design (type of the study); There is a section explaining the study area and gave a description of the study population; provided the unit of analysis; describing variables and their measurements; explaining sample size and sampling techniques to be applied; deal with types and sources of data; described data collection methods; described validity and reliability issues; and provides explanations on data processing and analysis techniques used.

3.1 Area of the Study
The Study area was conducted in Ilemela Municipal Council, Mwanza Region, United Republic of Tanzania. Ilemela Municipal Council (IMC) was established in 2012 after the split of the Mwanza City Council, it has 255.4 kilometer square area. The National Population Census statistics of 2012 and 2022 indicate that, the population in Ilemela Council had increased from 343,001 in 2012 to 509,687 in 2022 as it is expected to have an average growth 3.3% per annum. Given its geographical location, the municipal serves about 500,000 people currently residing in Magu and Mwanza City Council in Nyamagana District. This made Ilemela Municipal Council (IMC) the perfect area for the study, as it has a lot of projects that are implemented by the use of force account methodology.

3.2 Research Design
The study employed a cross-sectional survey research design. The cross-sectional research design was chosen because the nature of the study was about the assessment of the impact of
force account in implementing public projects. Moreover, the researcher uses research question to shape and specifically focus the purpose of the study.

3.3 Research Approach

This study applied mixed method research approach thus both qualitative and quantitative approach was used. Quantitative research approach to investigate the research problem. Quantitative research approach involves used of statistical procedures to research a problem (Saunders, et al., 2017). Quantitative approach enabled the researcher to describe characteristics of individuals to determine relationships between variables (Creswell, 2014). Since quantitative approach use numbers and statistics will be applied to find relationships & to confirm reliability and validity of the research. Overall, the use of both qualitative and quantitative methods allowed the researchers to capitalize on their respective strengths and minimize their weaknesses. Qualitative data enabled a more meaningful and comprehensive exploration of research questions, leading to more robust and meaningful insights.

3.4 Population, Sample size and Sampling Techniques

3.4.1 Population

Creswell (2018) defines population as the total set of individuals or elements with common characteristics that are of interest to the researcher, and from which the researcher drew study sample. Therefore, this can refer to people, data records, or other elements that are relevant to the research question under the study. The population of this study was 192 staff members and other stakeholders chosen for the study. Also, the researcher involved careful consideration of various factors, including the research objectives, available resources, time constraints, and the level of precision required. The researchers aimed for a balance between representativeness and practicality.
3.4.2 Sample size

According to Kothari (2004) sample size is referred as the number of items to be selected from the universe to constitute a sample. The sample size should be neither excessively larger nor small. A sample is generally undertaken from each independent event, objects, and individual with equality of selection (Cohen, et al. 2007). On the other hand, the sample size is the number of participants or cases included in a study (Creswell, 2014). The sample size is determined by the type of research question being asked, proposed, analysed, and the resources of the researcher. According to Saunders, (2011), the sample size was 130 respondents calculated using the following formula obtained from Kothari (2004):

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

Where;

\( n = \) sample size,

\( N = \) Population size = 192

\( e = \) Level of precision = 5%

\[
    n = \frac{192}{1 + 192(0.05)^2}
\]

\( n = 130 \)
Table 3.1: Shows the Number of Sample Size

<table>
<thead>
<tr>
<th>Types of Respondents</th>
<th>Size of Population</th>
<th>Number of Respondents Expected</th>
<th>Precision (e) of 5% (0.05)</th>
<th>Sample Size (n)</th>
<th>Selected at 95% Confidence Level</th>
<th>Sampling Techniques</th>
</tr>
</thead>
<tbody>
<tr>
<td>Distract Director</td>
<td>1</td>
<td>1</td>
<td>$\frac{1}{1 + 1(0.05)^2}$</td>
<td>0.99</td>
<td>1</td>
<td>purposeful sampling</td>
</tr>
<tr>
<td>District Engineer</td>
<td>1</td>
<td>1</td>
<td>$\frac{1}{1 + 1(0.05)^2}$</td>
<td>0.99</td>
<td>1</td>
<td>purposeful sampling</td>
</tr>
<tr>
<td>Project Managers/Supervisors (Engineers)</td>
<td>4</td>
<td>4</td>
<td>$\frac{4}{1 + 4(0.05)^2}$</td>
<td>3.96</td>
<td>3</td>
<td>purposeful sampling</td>
</tr>
<tr>
<td>Beneficiaries</td>
<td>150</td>
<td>109</td>
<td>$\frac{150}{1 + 150(0.05)^2}$</td>
<td>109.0</td>
<td>109</td>
<td>Randomly sampling</td>
</tr>
<tr>
<td>Local Laborers</td>
<td>20</td>
<td>19</td>
<td>$\frac{20}{1 + 20(0.05)^2}$</td>
<td>19.04</td>
<td>19</td>
<td>purposeful sampling</td>
</tr>
<tr>
<td>Technicians</td>
<td>4</td>
<td>4</td>
<td>$\frac{4}{1 + 4(0.05)^2}$</td>
<td>3.96</td>
<td>4</td>
<td>purposeful sampling</td>
</tr>
<tr>
<td>PMU Members</td>
<td>5</td>
<td>5</td>
<td>$\frac{5}{1 + 5(0.05)^2}$</td>
<td>4.938</td>
<td>5</td>
<td>purposeful sampling</td>
</tr>
<tr>
<td>Construction Committee</td>
<td>7</td>
<td>7</td>
<td>$\frac{7}{1 + 7(0.05)^2}$</td>
<td>6.879</td>
<td>7</td>
<td>purposeful sampling</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>192</strong></td>
<td></td>
<td></td>
<td><strong>130</strong></td>
<td><strong>150</strong></td>
<td></td>
</tr>
</tbody>
</table>

Source: Field data (2023)

3.4.3 Sampling Techniques

Purposive sampling and random sampling were both utilized in the study to choose the respondents. The researcher created ballots labeled with numbers from 1 to 130 from the planned sample size, ensuring that respondents had an equal chance of being chosen by drawing the ballots. This was known as random sampling. The use of this technique was necessitated by the sheer quantity of respondents, making it time- and money-consuming to reach out to each and every one of them for the study.

However, the researcher utilized discretion in purposive sampling to select study participants (Tongco, 2007; Bailey, 1994). This was because the respondents, who served as the study's
main focus and had precise information. Additionally, because there is only a set number of
members in each of these categories in the council namely, only one (1) town executive director
(DED), one (1) head of department, five (5) PMU staff at most, and five (4) District Engineers
purposive sampling was used to select the district executive director, the heads of departments,
the Procurement Management Unit (PMU) staff, and the Tender Board members. The choice
of these organs was made because they capacity on planning, organizing, and forcing
construction projects to be completed.
Due to their diversity, representativeness of the target population, and equal chance of selection
for each respondent, the members of the ward development committee, construction committee,
procurement committee, receiving and inspection committee, and health management team
were chosen at random by simple random sampling. Meeden, (2012) In her investigation, she
combined primary and secondary sources.

Primary data were those that the researcher first gathered by speaking with respondents
directly. In contrast, secondary data was material that had already been obtained from sources
or had already been subjected to analysis. Textbooks, journal articles, reviews of
documentaries, published and unpublished reports, literature reviews, and other things were
among them. Bills of quantities, project files, procurement and contract files, project progress
reports, payment certificates, contract agreements, and other study-related information were
among the various documents and data the researcher retrieved from the district councils. In
order to triangulate information and ultimately come to a conclusion about it, the researcher
needed to use both primary and secondary data.

3.5 Data Collection Methods
As outlined below, questionnaires, interviews, and a review of the literature were used as the
data collection methods.
3.5.1 Basic Data Collection Techniques

Interviews and questionnaires were used in this study. Interviews and questionnaires also were utilized by the researcher to gather primary data for this study.

3.5.2 The use of surveys

The quantitative data were gathered through the use of questionnaires. Respondents were readily available and not very preoccupied with administrative tasks; thus, this strategy was adopted. When respondents were accessible and distributed over a large area, questionnaires were used instead of interviews, according to Phellas, Bloch, and Seale (2011). Interviewing every respondent would be excessive. To gather the information required to complete the goals of a research study, the researcher created a set of questions (Chakravanti Rajagopalachari Kothari, 2004). Data was gathered via a questionnaire with closed-ended questions. The staff from a number of departments, including the procurement, receiving, inspection, and building committees, were given the questionnaires. A fixed amount of time was allowed to each respondent to complete the questionnaire before the researcher collected the questionnaires from them. The questionnaires were also sent to members of the ward development committees and relevant committees.

3.5.3 Interviews

To ensure effective information gathering, the researcher conducted interviews that involved face-to-face interaction (Phellas et al., 2011). In order to learn more about the construction of structures by force of account and to elaborate on the questions, the researcher employed interviews. Construction Committees (CC), and Procurement Committees (PC) were given the interview guide because they were directly involved in the construction of the buildings for the health centers and therefore may have knowledge about building construction. To elicit further explanation and detail on the topic, the researcher devises open-ended questions that will be
asked of respondents in the councils. This approach will be undertaken because the researcher required more information about how buildings public projects through using a force account.

3.6 Data Analysis Plan
Data analysis was performed on SPSS version 26 through application of statistical procedures. Data analysis process involved four steps. The first step was variables coding. Variables were coded on the variable view section on SPSS. The second step was data entry. Data were entered on data view section of SPSS. Data entry was followed by data analysis. Data for demographic characteristics (age, gender, education, marital status and number of children) were analyzed by using frequencies and percentage. Also, both descriptive statistics and simple linear regression were used to analyze data.

3.7 Validity and Reliability
3.7.1 Validity
Validity is a measure of quality of research which was used to determine the degree to which a data collection tool was composed of facets that reflect the research questions. Content validity were used to test relevance of the questionnaire items in relation to research questions. The content validity was determined using the content validity index. This process involved administering the questionnaire to 7 experts who included 2 experts in academic research and other 5 experts in the management.

3.7.2 Reliability
The reliability of the data collection tool was determined by using Cronbach Alpha test. Cronbach Alpha (α) was used to measure internal consistency of questionnaire items. According to Schmidt and Brown (2021), Cronbach Alpha value of at least 0.70 is required to determine that questionnaire items are consistent.
3.8 Ethical Consideration

Ethical consideration in research is an essential tool and necessary to ensure that participants are treated with dignity and respect during the study. These were moral principles that guided researchers to conduct and report research without deception or intention to harm the participants of the study or members of the society as a whole, whether knowingly or unknowingly (Adom, et al, 2018). Before data collection in the field, the researcher obtained research clearance letter from the Institute of Accountancy Arusha (IAA). The research clearance letter was submitted to Ilemela Municipal Council in order to obtain permission to undertake research.

The researcher asked to visit respondents to their work place for data collection, the researcher ensured confidentiality of respondents and they were required to mention their names in the questionnaire forms.
CHAPTER FOUR

PRESENTATION OF FINDINGS AND DISCUSSION

4.1 Introduction
This chapter presents the study results in relation to the problem within the study, specific research goals and research questions. The data were collected using different statistical approaches, including questionnaire interview and documentation review, to collect more reliable data that justified the study problem. The collected data were analyzed and, if necessary, presented using descriptive statistics frequencies and tables.

4.2 Response Rate
In this study, 130 questionnaires were distributed to individuals involved in public project implementation within the Ilemela Municipal Council, Tanzania, to comprehensively gather data on the Impact of Force Account Methodology on the Implementation of Public Projects in the region. In addition to the survey, in-depth interviews were conducted with 10 selected participants, ensuring a holistic understanding of the subject. Despite the distribution of 130 questionnaires, the study achieved a 100% response rate, providing valuable insights from both the questionnaire respondents and the 10 interview participants. The qualitative data gathered through interviews enriched the study's findings, adding depth and context to the quantitative survey results. The combination of survey data and interview insights facilitated a comprehensive exploration of the impact of force account methodology on the implementation of public projects in the local government context in Ilemela Municipal Council.

4.3 Validity
The outcomes of the Kaiser-Meyer-Olkin Measure of Sampling Adequacy (KMO) and Bartlett's Test of Sphericity offer critical insights into the validity of the study titled "Impact of Force Account Methodology in Implementation of Public Projects in Tanzania: A Case of Ilemela District." A KMO value of 0.793 surpasses the recommended threshold of 0.7, indicating that
the dataset is suitable for factor analysis. This suggests a substantial interrelation among variables, essential for an effective exploration of the impact of force account methodology on public project implementation. Additionally, Bartlett's Test of Sphericity yields a highly significant chi-square value of 1252.407 (p < 0.001), signifying that the variables are not uncorrelated. These results affirm the appropriateness of the dataset for factor analysis, strengthening the internal validity of the study. The selected variables are deemed suitable for investigating the multifaceted relationship between force account methodology and the implementation of public projects in the specific context of Ilemela Municipal Council. This enhances the trustworthiness and applicability of the study's findings to public projects in Tanzania.

Table 4.1 KMO and Bartlett's Test

<table>
<thead>
<tr>
<th>KMO and Bartlett's Test</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Kaiser-Meyer-Olkin Measure of Sampling Adequacy.</td>
<td>.793</td>
</tr>
<tr>
<td>Bartlett's Test of Sphericity</td>
<td>Approx. Chi-Square</td>
</tr>
<tr>
<td></td>
<td>df</td>
</tr>
<tr>
<td></td>
<td>Sig.</td>
</tr>
</tbody>
</table>

Source: Field, 2023

4.4 Reliability test
The reliability statistics for this study, as indicated by Cronbach's Alpha, show a high level of The internal consistency of the items utilized in this research, specifically assessing the Impact of Force Account Methodology in the Implementation of Public Projects in Tanzania: A Case of Ilemela Municipal Council, is robust. The calculated Cronbach's Alpha value of 0.848 surpasses the widely accepted threshold of 0.7 for social science research, underscoring the high reliability of the measurement instrument employed in this study. This signifies that the 20 items included in the survey, designed to evaluate various facets associated with force account methodology and its impact on public project implementation, consistently and reliably capture the underlying constructs. With a Cronbach's Alpha value of 0.848, the items in the survey instrument exhibit strong correlations, affirming the instrument's efficacy in measuring its intended constructs.
accurately. This solidifies the overall reliability of the study, instilling confidence in the trustworthiness of the results and reinforcing the credibility of the findings concerning the intricate relationship between force account methodology and the implementation of public projects in the unique context of Ilemela Municipal Council.

Table 4.2 Reliability Statistics

<table>
<thead>
<tr>
<th>Reliability Statistics</th>
<th>Cronbach’s Alpha</th>
<th>N of Items</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cronbach’s Alpha</td>
<td>.848</td>
<td>20</td>
</tr>
</tbody>
</table>

Source: Field data, 2023

4.5 Demographic Characteristics

The demographic characteristics in this study aimed to capture a comprehensive profile of the participants involved. The study encompassed a diverse range of demographic variables to provide an understanding of the sample population. Key demographic factors included age, gender, educational background and working experience in project management. By incorporating these demographic dimensions, the study sought to uncover potential patterns, variations, and perspectives that might influence perceptions and experiences related to force account methodology in public projects within the unique socio economic and cultural context of Ilemela Municipal Council

4.5.1 Age

The presented data appears to represent the age distribution of individuals involved in the implementation of public projects, categorized into different age groups
Table 4.3 Age

<table>
<thead>
<tr>
<th>Valid</th>
<th>Frequency</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Above 25</td>
<td>13</td>
<td>10.0</td>
</tr>
<tr>
<td>26-36yrs</td>
<td>53</td>
<td>40.8</td>
</tr>
<tr>
<td>37-47yrs</td>
<td>49</td>
<td>37.7</td>
</tr>
<tr>
<td>48-58</td>
<td>10</td>
<td>7.7</td>
</tr>
<tr>
<td>%9 and above</td>
<td>5</td>
<td>3.8</td>
</tr>
<tr>
<td>Total</td>
<td>130</td>
<td>100.0</td>
</tr>
</tbody>
</table>

Source: Field data, 2023

The data reveals that the majority of individuals fall within the age groups of 26-36 years (40.8%) and 37-47 years (37.7%). This suggests that a significant portion of those engaged in public projects in the Ilemela Municipal Council are within the working-age range. The distribution across different age groups provides an indirect insight into the potential diversity of experience and expertise within the workforce involved in public projects. For instance, individuals in the 37-47 years age group might have more experience compared to those in the 26-36 years age group. As part of assessing the impacts of force account, it may be valuable to consider how the age distribution might influence the effectiveness of project implementation. For example, older individuals may bring more experience, while younger individuals might contribute innovative perspectives.

4.5.2 Gender

In the context of assessing the impacts of force account in implementing public projects in Tanzania, understanding the gender distribution among individuals involved in these projects is crucial.

Table 4.4 Gender

<table>
<thead>
<tr>
<th>Valid</th>
<th>Frequency</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Male</td>
<td>91</td>
<td>70.0</td>
</tr>
<tr>
<td>Female</td>
<td>39</td>
<td>30.0</td>
</tr>
<tr>
<td>Total</td>
<td>130</td>
<td>100.0</td>
</tr>
</tbody>
</table>

Source: Field data, 2023
The majority of individuals involved in the implementation of public projects, as represented in the sample, are male, constituting 70% of the respondents. Female representation, while significant, stands at 30%. Analyzing gender distribution can provide insights into potential gender dynamics within the workforce engaged in public projects. This information is vital for understanding the diversity of perspectives, skills, and experiences contributing to project implementation. When assessing the impacts of force account, it is essential to consider potential gender related factors that may influence project outcomes. This could include examining whether there are variations in the perceived effectiveness of force account methodology based on gender.

4.5.3 Educational Level

To comprehensively evaluate the impacts of force account methodology on public project implementation in Tanzania, it is essential to examine the educational background of individuals involved.

<table>
<thead>
<tr>
<th>Valid</th>
<th>Certificate and Diploma</th>
<th>Frequency</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Advanced Diploma</td>
<td>39</td>
<td>30.0</td>
</tr>
<tr>
<td></td>
<td>Bachelor degree</td>
<td>41</td>
<td>31.5</td>
</tr>
<tr>
<td></td>
<td>Master’s degree</td>
<td>16</td>
<td>12.3</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td>130</td>
<td>100.0</td>
</tr>
</tbody>
</table>

Source: Field data, 2023

The data illustrates a diverse educational background among individuals engaged in public projects, with varying frequencies across different educational levels. The largest group falls within the educational level coded as ’39’, constituting 30% of the respondents. This suggests a significant proportion of individuals possess an education level that falls within the mid-range of the coding system used. The cumulative percent distribution reveals a balanced spread of
educational levels, with 87.7% of respondents falling within the first three categories. This balance suggests a diverse pool of educational backgrounds contributing to the implementation of force account methodology. Understanding the educational distribution may correlate with specific roles and responsibilities in public project implementation. Individuals with different educational backgrounds may bring unique perspectives and skill sets to various aspects of the project. Assessing the impacts of force account methodology necessitates considering how individuals’ educational levels may influence their effectiveness in project management. Higher educational qualifications may contribute to enhanced decision-making and problem-solving skills.

4.5.4 Service time at Ilemela Municipal Council

To gain insights into the impacts of force account methodology on public project implementation in Tanzania, it is essential to examine the service time distribution of individuals at Ilemela Municipal Council.

<table>
<thead>
<tr>
<th>Frequency</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>1-5</td>
<td>38.5</td>
</tr>
<tr>
<td>6-10</td>
<td>52.3</td>
</tr>
<tr>
<td>11-20</td>
<td>6.2</td>
</tr>
<tr>
<td>21-30</td>
<td>3.1</td>
</tr>
<tr>
<td>Total</td>
<td>100.0</td>
</tr>
</tbody>
</table>

The data highlights a diverse range of service times among individuals at Ilemela Municipal Council, ranging from 1 to 30 years. The majority of respondents fall within the '6-10' years' service time category, constituting 52.3%. This concentration suggests a significant portion of individuals have a mid-range level of experience at the council. Examining service time in relation to the impacts of force account methodology is crucial. Individuals with longer service times may bring valuable experience, while those with shorter service times may offer fresh
perspectives. The cumulative percent distribution reveals that the first three categories (1-5, 6-10, and 11-20) cover 96.9% of the respondents. This suggests a concentrated pool of experience within these service time ranges. Longer service times may imply individuals with more experience in decision-making processes related to public projects. Assessing how this experience contributes to or hinders the effective implementation of force account methodology is crucial.

4.6 To determine the impacts of organizational staff and personnel in the implementation of public projects in Ilemela Municipal Council

4.6.1 The staff and personnel demonstrate high levels of technical skills required for public project implementation.

To evaluate the impacts of force account methodology on public project implementation in Tanzania, it is crucial to understand the perceived technical skills among staff and personnel.

Table 4.7 The staff and personnel demonstrate high levels of technical skills required for public project implementation.

<table>
<thead>
<tr>
<th>Frequency</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Valid</td>
<td></td>
</tr>
<tr>
<td>Strong Disagree</td>
<td>11</td>
</tr>
<tr>
<td>Disagree</td>
<td>13</td>
</tr>
<tr>
<td>Neutral</td>
<td>8</td>
</tr>
<tr>
<td>Agree</td>
<td>45</td>
</tr>
<tr>
<td>Strong Agree</td>
<td>53</td>
</tr>
<tr>
<td>Total</td>
<td>130</td>
</tr>
</tbody>
</table>

Source: Field data, 2023

A substantial percentage of respondents hold a positive perception of the technical skills among staff and personnel, with 75.4% (Agree + Strong Agree). This suggests a prevailing sentiment that the workforce possesses the necessary technical competencies for public project implementation. The majority of respondents either agree or strongly agree that staff and personnel demonstrate high levels of technical skills. This dominance of positive responses is indicative of confidence in the technical capabilities within the organization. While the majority
holds positive views, it's notable that 18.5% express disagreement or strong disagreement. Exploring the specific concerns or areas where improvement is needed can guide targeted interventions to enhance technical skills.

Assessing the impacts of force account methodology requires understanding how perceived technical skills align with project success. Positive perceptions may correlate with effective implementation, while areas of concern may highlight potential challenges. Recognizing the importance of technical skills, the organization may consider investing in continuous training programs to ensure staff and personnel stay updated with the latest industry trends and advancements.

4.6.2 Organizational staff actively participate in training programs related to project implementation

The impacts of force account methodology on public project implementation in Tanzania, understanding the level of organizational staff participation in training programs is essential.

<table>
<thead>
<tr>
<th>Frequency</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Valid</td>
<td></td>
</tr>
<tr>
<td>Strong Disagree</td>
<td>26</td>
</tr>
<tr>
<td>Disagree</td>
<td>29</td>
</tr>
<tr>
<td>Neutral</td>
<td>11</td>
</tr>
<tr>
<td>Agree</td>
<td>30</td>
</tr>
<tr>
<td>Strong Agree</td>
<td>34</td>
</tr>
<tr>
<td>Total</td>
<td>130</td>
</tr>
</tbody>
</table>

Source: field data (2023)

The data reflects a mix of responses regarding staff participation in training programs related to project implementation, with varying degrees of agreement and disagreement. A notable portion of respondents, 49.3% (Agree + Strong Agree), expresses agreement that organizational staff
actively participate in training programs. This positive sentiment suggests a commitment to enhancing skills and knowledge. Despite the positive responses, approximately 42.3% either disagree or strongly disagree with the statement. Identifying barriers or reasons for low participation can inform strategies to improve engagement in training initiatives. Evaluating the impacts of force account methodology requires considering how staff training correlates with project success. Higher participation in training programs may contribute to better project outcomes.

4.6.3 Training programs have a substantial impact on enhancing the skills and knowledge of staff for project tasks

To evaluate the impacts of force account methodology on public project implementation in Tanzania, it is crucial to understand the perceived impact of training programs on staff skills and knowledge

Table 4.9 Training programs have a substantial impact on enhancing the skills and knowledge of staff for project tasks

<table>
<thead>
<tr>
<th></th>
<th>Frequency</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Valid</td>
<td>Neutral</td>
<td>6</td>
</tr>
<tr>
<td></td>
<td>Agree</td>
<td>70</td>
</tr>
<tr>
<td></td>
<td>Strong Agree</td>
<td>54</td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td>130</td>
</tr>
</tbody>
</table>

Source: Field data, 2023

The majority of respondents (95.3% - Agree + Strong Agree) hold a positive perception that training programs have a substantial impact on enhancing the skills and knowledge of staff for project tasks. This suggests a widespread acknowledgment of the value of training initiatives. Strong agreement with the statement is the most prevalent response, with 41.5%. This indicates a strong consensus among respondents regarding the positive impact of training programs. Despite the overwhelmingly positive responses, there are still 4.6% of respondents who express
a neutral stance. Exploring the reasons behind neutral perceptions can identify areas for improvement in training program effectiveness. The positive perception of training impact is a positive indicator for the potential success of force account methodology. Well-trained staff are likely to contribute more effectively to the implementation of public projects.

### 4.6.4 Communication skills among the organizational staff significantly contribute to the effectiveness of public project implementation.

To evaluate the impacts of force account methodology on public project implementation in Tanzania, it is crucial to understand the perceived impact of communication skills among organizational staff.

Table 4.10 Communication skills among the organizational staff significantly contribute to the effectiveness of public project implementation

<table>
<thead>
<tr>
<th></th>
<th>Frequency</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Valid</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Strong Disagree</td>
<td>10</td>
<td>7.7</td>
</tr>
<tr>
<td>Disagree</td>
<td>13</td>
<td>10.0</td>
</tr>
<tr>
<td>Neutral</td>
<td>13</td>
<td>10.0</td>
</tr>
<tr>
<td>Agree</td>
<td>42</td>
<td>32.3</td>
</tr>
<tr>
<td>Strong Agree</td>
<td>52</td>
<td>40.0</td>
</tr>
<tr>
<td>Total</td>
<td>130</td>
<td>100.0</td>
</tr>
</tbody>
</table>

Source: Field data, 2023

The majority of respondents (72.3% - Agree + Strong Agree) hold a positive perception that communication skills among organizational staff significantly contribute to the effectiveness of public project implementation. This indicates a recognized importance of effective communication in project success. Strong agreement with the statement is the most prevalent response, with 40.0%. This underscores the strong consensus among respondents regarding the crucial role of communication skills. Agreement levels (Agree + Strong Agree) are consistently high across various aspects assessed in the study. This consistency suggests a
general understanding among respondents about the interconnectedness of various factors in project effectiveness. While the majority agrees, approximately 17.7% either disagree or express neutrality. Exploring the reasons behind these responses can identify challenges and opportunities for improvement in communication practices. The positive perception of communication skills impact aligns with the understanding that effective communication is a cornerstone of successful project implementation. Well-developed communication skills contribute to clarity, coordination, and collaboration. Recognizing the importance of communication skills, the organization may consider continuous training programs and feedback mechanisms to enhance and refine staff communication abilities.

4.6.5 The problem-solving abilities of the staff and personnel positively impact the resolution of challenges during project implementation.

To evaluate the impacts of force account methodology on public project implementation in Tanzania, understanding the perceived impact of problem-solving abilities among organizational staff is crucial.

Table 4.11 The problem-solving abilities of the staff and personnel positively impact the resolution of challenges during project implementation.

<table>
<thead>
<tr>
<th></th>
<th>Frequency</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Valid</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Strong Disagree</td>
<td>4</td>
<td>3.1</td>
</tr>
<tr>
<td>Disagree</td>
<td>7</td>
<td>5.4</td>
</tr>
<tr>
<td>Neutral</td>
<td>9</td>
<td>6.9</td>
</tr>
<tr>
<td>Agree</td>
<td>39</td>
<td>30.0</td>
</tr>
<tr>
<td>Strong Agree</td>
<td>71</td>
<td>54.6</td>
</tr>
<tr>
<td>Total</td>
<td>130</td>
<td>100.0</td>
</tr>
</tbody>
</table>

Source: Field data, 2023

The majority of respondents (84.6% - Agree + Strong Agree) hold a positive perception that the problem-solving abilities of staff positively impact the resolution of challenges during project implementation. This indicates a strong belief in the importance of problem-solving skills. Strong
agreement with the statement is the most prevalent response, with 54.6%. This emphasizes the consensus among respondents regarding the significant impact of problem-solving abilities. While the majority agrees, approximately 15.4% express neutrality or disagreement. Exploring the reasons behind these responses can identify potential areas for improvement in cultivating and leveraging problem-solving abilities. The positive perception of the impact of problem-solving abilities aligns with the understanding that effective problem-solving is vital for overcoming challenges during project implementation. Well-developed problem-solving skills contribute to adaptability and resilience.

4.7 To examine the impacts of level of financial (funding) in implementation of a public projects in Ilemela Municipal Council

4.7.1 The project consistently adheres to the allocated budget throughout its implementation.

To evaluate the impacts of force account methodology on public project implementation in Ilemela Municipal Council, it is essential to examine the perceived consistency of projects adhering to allocated budgets

Table 4.12 The project consistently adheres to the allocated budget throughout its implementation.

<table>
<thead>
<tr>
<th></th>
<th>Frequency</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Valid</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Strong Disagree</td>
<td>24</td>
<td>18.2</td>
</tr>
<tr>
<td>Disagree</td>
<td>35</td>
<td>26.5</td>
</tr>
<tr>
<td>Neutral</td>
<td>29</td>
<td>22.0</td>
</tr>
<tr>
<td>Agree</td>
<td>27</td>
<td>20.5</td>
</tr>
<tr>
<td>Strong Agree</td>
<td>15</td>
<td>11.4</td>
</tr>
<tr>
<td>Total</td>
<td>130</td>
<td>98.5</td>
</tr>
</tbody>
</table>

Source: Field data, 2023
Respondents provide diverse perspectives on the consistency of projects adhering to allocated budgets, with varying degrees of agreement and disagreement. A significant portion of respondents (45.4%) either disagrees or strongly disagrees with the statement, suggesting challenges in maintaining budget adherence throughout project implementation. Approximately 43.3% express neutral to positive sentiments (Neutral + Agree + Strong Agree), indicating that a considerable portion acknowledges some level of success in budget adherence. The responses highlight potential budget management issues during project implementation. Exploring the specific reasons behind disagreement or neutrality can provide insights into challenges that need attention. Consistent budget adherence is crucial for effective project management. Projects that consistently adhere to allocated budgets are more likely to be deemed successful in terms of financial management.

4.7.2 Funding is consistent throughout the project duration

To evaluate the impacts of force account methodology on public project implementation in Tanzania, examining the perceived consistency of funding throughout the project duration is crucial.

<table>
<thead>
<tr>
<th></th>
<th>Frequency</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Valid</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Strong Disagree</td>
<td>33</td>
<td>25.0</td>
</tr>
<tr>
<td>Disagree</td>
<td>44</td>
<td>33.3</td>
</tr>
<tr>
<td>Neutral</td>
<td>26</td>
<td>19.7</td>
</tr>
<tr>
<td>Agree</td>
<td>13</td>
<td>9.8</td>
</tr>
<tr>
<td>Strong Agree</td>
<td>14</td>
<td>10.6</td>
</tr>
<tr>
<td>Total</td>
<td>130</td>
<td>98.5</td>
</tr>
</tbody>
</table>

Source: Field data, 2023

Respondents express diverse perspectives on the consistency of funding throughout project duration, with a significant portion (59.2%) disagreeing or strongly disagreeing. This suggests
challenges in maintaining consistent funding. Approximately 39.8% express neutral to positive sentiments (Neutral + Agree + Strong Agree), indicating that a considerable portion acknowledges some level of success or neutrality in funding consistency. The responses highlight concerns about the consistency of project financing. Inconsistent funding can lead to project delays, interruptions, or compromised quality. Consistent funding throughout the project duration is vital for seamless project implementation. Inconsistencies can lead to disruptions and hinder the timely completion of projects.

4.7.3 The benefits derived from financial resources justify the costs incurred in the project.

To assess the impacts of force account methodology on public project implementation in Tanzania, understanding the perceived justification of project costs by the benefits derived from financial resources is crucial.

Table 4.15 The benefits derived from financial resources justify the costs incurred in the project.

<table>
<thead>
<tr>
<th></th>
<th>Frequency</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Valid</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Strong Disagree</td>
<td>8</td>
<td>6.1</td>
</tr>
<tr>
<td>Disagree</td>
<td>7</td>
<td>5.3</td>
</tr>
<tr>
<td>Neutral</td>
<td>10</td>
<td>7.6</td>
</tr>
<tr>
<td>Agree</td>
<td>53</td>
<td>40.2</td>
</tr>
<tr>
<td>Strong Agree</td>
<td>52</td>
<td>39.4</td>
</tr>
<tr>
<td>Total</td>
<td>130</td>
<td>98.5</td>
</tr>
</tbody>
</table>

Source: Field data (2023)

Respondents provide mixed perspectives on whether the benefits derived from financial resources justify the costs incurred in the project. A significant portion of respondents (79.6% - Agree + Strong Agree) agrees that the benefits justify the costs, indicating a general acknowledgment of the positive outcomes of the projects. The majority of respondents (79.6%) express either agreement or strong agreement, reflecting a prevailing positive perception.
regarding the cost-effectiveness of projects. While a significant portion agrees, approximately 13.1% either disagree or express neutrality. Exploring the reasons behind these responses can identify potential areas for improvement in demonstrating the tangible benefits of projects. Qualitative investigation methods, such as interviews or focus group discussions, can provide deeper insights into the reasons behind perceptions of cost-benefit justification. This qualitative exploration can uncover specific challenges and areas for improvement.

4.7.3: A cost-benefit analysis is regularly conducted to assess the economic impact of financial resources on the project.

To evaluate the impacts of force account methodology on public project implementation in Tanzania, understanding the regular conduct of cost-benefit analysis for assessing the economic impact of financial resources is crucial.

Table 4: A cost-benefit analysis is regularly conducted to assess the economic impact of financial resources on the project.

<table>
<thead>
<tr>
<th></th>
<th>Frequency</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Valid</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Agree</td>
<td>51</td>
<td>38.6</td>
</tr>
<tr>
<td>Strong Agree</td>
<td>79</td>
<td>59.8</td>
</tr>
<tr>
<td>Total</td>
<td>130</td>
<td>98.5</td>
</tr>
</tbody>
</table>

Source: Field data (2023)

Respondents overwhelmingly agree (98.5% - Agree + Strong Agree) that a cost-benefit analysis is regularly conducted to assess the economic impact of financial resources on the project. This strong consensus indicates a proactive approach to project assessment. The majority of respondents (60.8%) express strong agreement, emphasizing the high level of commitment to regularly evaluating the economic impact of financial resources. The positive responses suggest a collective acknowledgment of the importance of cost-benefit analysis in ensuring the economic viability and success of public projects. Regular conduct of cost benefit analysis aligns with best
practices in project management. It allows for continuous monitoring and improvement, ensuring that projects align with economic objectives and deliver optimal value.

4.7.4 Financial resources are utilized efficiently and according to the planned budget.

To assess the impacts of force account methodology on public project implementation in Tanzania, understanding the perceived efficiency in utilizing financial resources according to the planned budget is crucial.

**Table 4.17 Financial resources are utilized efficiently and according to the planned budget.**

<table>
<thead>
<tr>
<th></th>
<th>Frequency</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Valid</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Strong Disagree</td>
<td>28</td>
<td>21.2</td>
</tr>
<tr>
<td>Disagree</td>
<td>30</td>
<td>22.7</td>
</tr>
<tr>
<td>Neutral</td>
<td>34</td>
<td>25.8</td>
</tr>
<tr>
<td>Agree</td>
<td>23</td>
<td>17.4</td>
</tr>
<tr>
<td>Strong Agree</td>
<td>15</td>
<td>11.4</td>
</tr>
<tr>
<td>Total</td>
<td>130</td>
<td>98.5</td>
</tr>
</tbody>
</table>

Source: Field data (2023)

Respondents provide diverse perspectives on the efficient utilization of financial resources according to the planned budget. A considerable portion of respondents (44.6%) either disagrees or strongly disagrees with the statement, suggesting challenges in efficiently utilizing financial resources according to the planned budget. Approximately 39.7% express neutral to positive sentiments (Neutral + Agree + Strong Agree), indicating that a considerable portion acknowledges some level of success or neutrality in financial resources utilization. Potential Areas for Improvement: While a significant portion agrees, there is room for improvement, as reflected by the combined percentage of disagreement and neutrality. Qualitative investigation methods, such as interviews or focus group discussions, can provide deeper insights into the reasons behind perceptions of financial resource utilization. Exploring specific challenges and potential solutions is crucial.
4.8 To determine the influence of project management in projects in Ilemela Municipal Council

4.8.1 Project planning, including setting clear goals and defining tasks, is comprehensive and well-executed

To assess the impacts of force account methodology on public project implementation in Ilemela Municipal Council, understanding the influence of project management is crucial. The table below outlines the distribution of responses regarding project planning, including setting clear goals and defining tasks:

Table 4.18 Project planning, including setting clear goals and defining tasks, is comprehensive and well-executed

<table>
<thead>
<tr>
<th></th>
<th>Frequency</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Valid</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Agree</td>
<td>28</td>
<td>20.9</td>
</tr>
<tr>
<td>Strong Agree</td>
<td>102</td>
<td>76.1</td>
</tr>
<tr>
<td>Total</td>
<td>130</td>
<td>97.0</td>
</tr>
</tbody>
</table>

Source: Field data (2023)

Respondents overwhelmingly agree (97.0% - Agree + Strong Agree) that project planning, including setting clear goals and defining tasks, is comprehensive and well-executed. This strong consensus indicates a positive perception of the effectiveness of project planning. The majority of respondents (78.5%) express strong agreement, emphasizing the high level of confidence in the effectiveness of project planning practices. The positive responses suggest a collective acknowledgment of the importance of comprehensive project planning in ensuring the success of public projects. While the responses are overwhelmingly positive, continuous improvement in project planning processes is encouraged. Regular reviews and adjustments can contribute to enhanced project outcomes.
4.8.2 The project management plan effectively guides force account implementation in the public projects

This table below provides insights into participants' perceptions regarding the effectiveness of the project management plan in guiding force account implementation in public projects. The analysis is essential for understanding the impacts of force account methodology in Tanzania.

**Table 4.19** The project management plan effectively guides force account implementation in the public projects.

<table>
<thead>
<tr>
<th></th>
<th>Frequency</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Valid</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Agree</td>
<td>55</td>
<td>41.0</td>
</tr>
<tr>
<td>Strong Agree</td>
<td>75</td>
<td>56.0</td>
</tr>
<tr>
<td>Total</td>
<td>130</td>
<td>97.0</td>
</tr>
</tbody>
</table>

Source: Field data (2023)

The majority of respondents (97.0%) either agree or strongly agree that the project management plan is effective in guiding force account implementation in public projects. This indicates a positive overall perception of the plan's impact. A substantial portion (57.7%) of respondents express strong agreement, suggesting a robust consensus on the effectiveness of the project management plan. This signifies a high level of confidence in the plan's ability to guide force account implementation. The cumulative percent column shows the increasing percentage of respondents who agree or strongly agree. By the end of the table, 100% of the respondents' perspectives are captured, illustrating a unanimous acknowledgment of the plan's effectiveness.

4.8.3 Coordination among project team members is highly effective, ensuring seamless project implementation

This table below presents data on the perceptions of respondents regarding the effectiveness of coordination among project team members in ensuring seamless project implementation, specifically in the context of force account methodology.
Table 4.20 Coordination among project team members is highly effective, ensuring seamless project implementation

<table>
<thead>
<tr>
<th>Valid</th>
<th>Frequency</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Strong Disagree</td>
<td>29</td>
<td>21.6</td>
</tr>
<tr>
<td>Disagree</td>
<td>39</td>
<td>29.1</td>
</tr>
<tr>
<td>Neutral</td>
<td>18</td>
<td>13.4</td>
</tr>
<tr>
<td>Agree</td>
<td>25</td>
<td>18.7</td>
</tr>
<tr>
<td>Strong Agree</td>
<td>19</td>
<td>14.2</td>
</tr>
<tr>
<td>Total</td>
<td>130</td>
<td>97.0</td>
</tr>
</tbody>
</table>

Source: Field data (2023)

Responses are distributed across various perceptions, indicating that opinions on the effectiveness of coordination among project team members are mixed. A significant portion of respondents (29.1% Disagree + 13.4% Neutral) suggests a considerable number of individuals have reservations or are neutral about the effectiveness of coordination. The cumulative percent column shows the increasing percentage of respondents with each category. By the end of the table, 100% of the respondents' perspectives are captured.

4.8.4 The project management team monitors progress effectively throughout the project's duration

This table below provides insights into respondents' perceptions regarding the effectiveness of the project management team in monitoring progress throughout the project duration, specifically in the context of force account methodology.
Table 4.21: The project management team monitors progress effectively throughout the project’s duration

<table>
<thead>
<tr>
<th></th>
<th>Frequency</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Strong Disagree</td>
<td>14</td>
<td>10.4</td>
</tr>
<tr>
<td>Disagree</td>
<td>25</td>
<td>18.7</td>
</tr>
<tr>
<td>Neutral</td>
<td>27</td>
<td>20.1</td>
</tr>
<tr>
<td>Agree</td>
<td>37</td>
<td>27.6</td>
</tr>
<tr>
<td>Strong Agree</td>
<td>27</td>
<td>20.1</td>
</tr>
<tr>
<td>Total</td>
<td>130</td>
<td>97.0</td>
</tr>
</tbody>
</table>

Source: Field data (2023)

Responses exhibit a diverse range of perceptions, indicating varied opinions on the effectiveness of the project management team in monitoring progress. The distribution across responses is relatively balanced, with each category (Strong Disagree, Disagree, Neutral, Agree, Strong Agree) representing a substantial portion of respondents. The cumulative percent column shows the increasing percentage of respondents with each category. By the end of the table, 100% of the respondents’ perspectives are captured.

4.8.5 Mechanisms in place for tracking project milestones and adjusting strategies are effective.

This table below presents data on respondents’ perceptions regarding the effectiveness of mechanisms in place for tracking project milestones and adjusting strategies, specifically in the context of force account methodology.

Table 4.22 Mechanisms in place for tracking project milestones and adjusting strategies are effective.

<table>
<thead>
<tr>
<th></th>
<th>Frequency</th>
<th>Percent</th>
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<tbody>
<tr>
<td>Neutral</td>
<td>6</td>
<td>4.5</td>
</tr>
<tr>
<td>Agree</td>
<td>56</td>
<td>41.8</td>
</tr>
<tr>
<td>Strong Agree</td>
<td>67</td>
<td>50.0</td>
</tr>
<tr>
<td>Total</td>
<td>129</td>
<td>96.3</td>
</tr>
</tbody>
</table>

Source: Field data, 2023
The majority of respondents (50.0% Strong Agree + 41.8% Agree) perceive the mechanisms in place for tracking project milestones and adjusting strategies as effective. A small percentage of respondents (4.5%) provided a neutral response, indicating that the majority have positive opinions regarding the effectiveness of these mechanisms. The cumulative percent column shows the increasing percentage of respondents with each category. By the end of the table, 100% of the respondents’ perspectives are captured.

4.9 Regression Analysis
The regression model used in the study used the following regression model:

\[ y = \alpha + X_1 \beta_1 + X_2 \beta_2 + X_3 \beta_3 + \epsilon \]

Where:

\( Y = \) force account on public project

\( X_1 = (I) = \) staff and personnel

\( X_2 = (D) = \) funding

\( X_3 = (A) = \) project management

\( \alpha = \) intercept

\( \beta_1 \cdots \beta_3 = \) Coefficient of parameters

\( \epsilon = \) Standard error
Coefficient Interpretation:

<table>
<thead>
<tr>
<th>Model Summary^{b}</th>
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<tr>
<td>Model</td>
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a. Predictors: (Constant), Staff and personnel, funding, project management

b. Dependent Variable: force account on public project

Source: Research data (2023)

The regression model used in the study aimed to evaluate the impacts of force account on public projects by considering three key predictors: staff and personnel (X1), funding (X2), and project management (X3).

Model Summary

The R Square value is 0.543, indicating that approximately 54.3% of the variability in force account on public projects can be explained by the combination of staff and personnel, funding, and project management.

The Adjusted R Square adjusts for the number of predictors in the model. In this case, it is 0.520, suggesting that even after considering the predictors, about 52% of the variability in the use force account on public projects is still explained.

The standard error (Std. Error of the Estimate) is 0.75140. It represents the average distance between the actual and predicted values. A lower standard error indicates a better fit.
Coefficient Interpretation

Intercept ($\alpha$), Represents the estimated force account on public projects when all predictor variables are zero. In this context, it may represent the baseline force account in the absence of staff and personnel, funding, and project management.

Coefficients ($\beta_1$, $\beta_2$, $\beta_3$), These represent the estimated change in the use force account on public projects for a one-unit change in the corresponding predictor while holding other predictors constant.

Change Statistics

The F Change statistic tests whether the addition of the predictors significantly improves the model. The obtained F value is 24.114 with a significance level of 0.000, indicating that the model is statistically significant.

Durbin-Watson Statistic

The Durbin-Watson statistic is used to detect the presence of autocorrelation in the residuals. In this case, the value is 1.741, which is between 0 and 4. A value around 2 indicates no significant autocorrelation.

Interpretation

The model, considering staff and personnel, funding, and project management, provides a reasonably good fit to explain the variation in the use of force account on public projects. Each predictor (staff and personnel, funding, project management) makes a significant contribution to explaining the variability in the use of force account. The coefficients ($\beta_1$, $\beta_2$, $\beta_3$) provide insights into the direction and magnitude of these contributions. The F Change statistic is highly significant ($p$-value = 0.000), indicating that the addition of the predictors significantly improves the model's ability to explain force account variations. The Durbin-Watson statistic suggests no
significant autocorrelation in the residuals, indicating that the independence assumption is reasonable.

The regression analysis suggests that staff and personnel, funding, and project management are significant predictors of the use of force account on public projects in Tanzania. Organizations can focus on enhancing these factors to positively impact the use of force account implementation on public projects. The model provides a valuable tool for understanding and predicting the use of force account variations based on the identified predictors.

4.10 Findings from interview conducted

The researcher conducted interview with respondents and the following were the findings when asked about Staff and Personnel influence on the impacts of Force Account Method in the implementation of public projects:

Respondent 1:

"The competence and capacity of our organization's staff and personnel play a pivotal role in the successful implementation of the Force Account Method. Having skilled and experienced individuals ensures that tasks are executed efficiently and according to industry standards. This directly impacts project timelines and quality. Adequate training and continuous professional development contribute to the overall positive influence of our staff on the Force Account Method's effectiveness."

Respondent 2:

"The available organization staff and personnel are the backbone of any successful project, especially when employing the Force Account Method. Their technical skills and knowledge directly influence how effectively we can utilize this method. A well-trained and experienced team ensures that tasks are carried out with precision, minimizing errors and delays. It's not just about having bodies; it is about having the right people with the right skills to make Force Account work seamlessly."

The researcher also asked about the influence of funding on the effective implementation of construction public projects. The following were the findings.
Respondent 1:

"Yes, project funding is a critical factor in determining the success of Force Account Method implementation. Sufficient funds allow us to allocate resources appropriately, ensuring that skilled labor and necessary materials are readily available. Inadequate funding can lead to delays, affecting the project timeline and potentially compromising the quality of work. It's essential that projects are adequately funded to maximize the benefits of the Force Account Method."

Respondent 2:

"Absolutely, project funding is the lifeblood of any construction project, and it profoundly influences the effectiveness of the Force Account Method. Having ample financial resources allows us to hire skilled labor, acquire quality materials, and invest in technology that streamlines the construction process. Without adequate funding, we may face challenges in maintaining the required workforce and materials, hindering the overall efficiency of the Force Account Method."

For example, the construction works of 196 classrooms for Form One students in Ilemela Municipal, Mwanza region is reportedly in good progress, it has been learnt. So far, the construction of the classrooms which are expected to address congestion in classrooms has reached 70 per cent. It was insisted to project supervisor including school heads and ward councillors to make sure the construction of new classrooms observe value for money, deadline as well as quality as directed by the government so that they can last longer, and realise government’s goal of improving academic performance. “We need to see the funds allocated by the central government is utilised well and effectively, we shall not allow any loophole leading to project’s funds embezzlement, said by Mr Alfred”

The researcher also asked about the effective implementation of Force Account Method in executing public projects. The following were the findings

Respondent 1:

"Yes, effective project management is crucial for the successful implementation of the Force Account Method. Having a well-defined project plan, clear goals, and efficient allocation of resources are essential components. Project managers play a key role in
coordinating various aspects, ensuring that tasks are completed on time and within budget. A robust project management framework contributes significantly to the effectiveness of the Force Account Method."

Respondent 2:

"Absolutely, project management is the linchpin in the effective execution of the Force Account Method. A well-structured project management plan ensures that tasks are delegated, progress is monitored, and adjustments are made promptly. It's about having a roadmap that guides us through the complexities of a construction project. Without effective project management, the Force Account Method could face challenges in terms of organization, timelines, and overall success."

4.11 Discussion of findings

4.11.1 The impacts of organizational staff and personnel in implementation of a public projects.

The findings from the data analysis shed light on critical aspects of force account methodology and its impacts on public project implementation in Ilemela Municipal Council, Tanzania. The positive perception regarding the high levels of technical skills among staff and personnel (Table 4.7) is promising, with 75.4% expressing agreement or strong agreement. This suggests a prevailing confidence in the workforce's competencies, which is crucial for the success of force account projects. However, the concerns raised by 18.5% of respondents who disagree or strongly disagree indicate areas where improvements in technical skills may be needed. Addressing these specific concerns through targeted interventions and continuous training programs can ensure that the workforce remains well-equipped for the challenges posed by public projects.

Moving on to staff participation in training programs (Table 4.8), the mixed responses highlight the need for a closer examination of the factors influencing engagement. While 49.3% agree that staff actively participate in training programs, the 42.3% expressing disagreement or strong
disagreement underscores potential barriers that must be addressed. Strategies to enhance participation, such as addressing identified barriers and providing incentives, can contribute to a more skilled and knowledgeable workforce.

The overwhelmingly positive response regarding the impact of training programs on staff skills and knowledge (Table 4.9) is a strong indicator of the value of continuous learning initiatives. The majority (95.3%) acknowledges the substantial impact of training, which aligns positively with the objectives of force account methodology. However, the 4.6% expressing a neutral stance provides an opportunity for further investigation to identify areas for improvement in the effectiveness of training programs.

Communication skills among organizational staff (Table 4.10) emerge as a recognized contributor to the effectiveness of public project implementation, with 72.3% expressing agreement or strong agreement. This emphasizes the importance of effective communication in project success. While the majority agrees, the 17.7% expressing disagreement or neutrality warrant attention. Exploring the reasons behind these responses can uncover challenges and opportunities for improvement in communication practices, potentially through continuous training programs and feedback mechanisms.

The positive perception of the impact of staff problem-solving abilities (Table 4.11) aligns well with the understanding that effective problem-solving is vital for overcoming challenges during project implementation. With 84.6% expressing agreement or strong agreement, there is a consensus among respondents regarding the significant positive impact of problem-solving abilities. The 15.4% expressing neutrality or disagreement can serve as a starting point for identifying areas for improvement in cultivating and leveraging these crucial skills.

According to Kafie & Fore (2018), found imperative procurement challenges during project implementation and the effects of these challenges arise when projects are implemented. The
study stressed that the lack of project team training, corruption, fraud, supplier delays and the lack of project compliance and consistency are the main challenges that contribute to poor procurement in project implementation.

While the majority of responses indicate a favorable environment for force account methodology, addressing specific concerns and areas for improvement is crucial for optimizing the impacts of public project implementation in Ilemela Municipal Council. A general approach that includes targeted interventions, continuous training programs, and feedback mechanisms can contribute to a skilled, engaged, and adaptable workforce, enhancing the overall success of force account projects.

4.11.2 The impacts of level of financial (funding) in implementation of a public projects

The findings from the data analysis shed light on crucial aspects of force account methodology and its impacts on public project implementation in Ilemela Municipal Council, Tanzania, particularly concerning financial management and budget adherence. The assessment of projects consistently adhering to allocated budgets reveals a significant challenge, with 45.4% of respondents expressing disagreement or strong disagreement. This highlights potential issues in maintaining budget adherence throughout project implementation. Understanding the specific reasons behind these perceptions is crucial for identifying areas of improvement and implementing targeted strategies to enhance budget management.

Similarly, the evaluation of funding consistency throughout the project duration indicates a prevalent concern, with 59.2% of respondents disagreeing or strongly disagreeing. Inconsistent funding poses risks to project timelines and quality, necessitating a closer examination of the factors contributing to funding challenges. Addressing these challenges is essential for ensuring seamless project implementation.
On a positive note, a substantial majority (79.6%) believes that the benefits derived from financial resources justify the costs incurred in the project, reflecting an overall positive perception of cost-effectiveness. However, the 13.1% expressing disagreement or neutrality suggests the need for further exploration into specific aspects of projects where tangible benefits may need clearer demonstration. Qualitative investigation methods can provide deeper insights into these perceptions, guiding improvements in project communication and transparency.

The acknowledgment that a cost-benefit analysis is regularly conducted (98.5% - Agree + Strong Agree) reflects a proactive approach to project assessment. This commitment to evaluating the economic impact of financial resources is a positive practice that aligns with effective project management. The high level of agreement suggests that Ilemela Municipal Council prioritizes continuous monitoring and improvement to ensure the economic viability and success of public projects.

However, the assessment of the efficient utilization of financial resources according to the planned budget reveals a more varied perspective. With 44.6% expressing disagreement or strong disagreement, there are evident challenges in achieving efficient financial resource utilization. Qualitative investigation methods can delve into the specific areas where improvement is needed, guiding the implementation of targeted strategies to enhance efficiency and alignment with budgetary plans.

While there are positive perceptions regarding cost-effectiveness and proactive project assessment through cost-benefit analysis, challenges in budget adherence and financial resource utilization efficiency require focused attention. Addressing these challenges will be crucial for optimizing the impacts of force account methodology in public project implementation at Ilemela Municipal Council. Strategic improvements in budget management, funding consistency, and communication of project benefits can contribute to enhanced project success and community impact.
4.11.3 The influence of project management in the implementation of public projects

The data analysis pertaining to project management aspects in the implementation of public projects in Ilemela Municipal Council reveals several noteworthy insights. Respondents overwhelmingly agree (97.0% - Agree + Strong Agree) that project planning, including setting clear goals and defining tasks, is comprehensive and well-executed. This strong consensus signifies a positive perception of the effectiveness of project planning practices, with a majority (78.5%) expressing strong agreement. While these findings indicate a high level of confidence in the current planning processes, the encouragement of continuous improvement through regular reviews is emphasized.

The assessment of the project management plan's effectiveness in guiding force account implementation in public projects also received overwhelmingly positive responses. A remarkable 97.0% of respondents either agree or strongly agree with the effectiveness of the project management plan. This high level of agreement, especially with 57.7% expressing strong agreement, underscores the perceived importance of the project management plan in ensuring successful force account implementation. This alignment of views suggests a well-established and well-regarded framework that guides project execution.

However, the effectiveness of coordination among project team members presents a more nuanced picture. Responses are distributed across various perceptions, with 22.3% strongly disagreeing and 29.1% disagreeing, indicating that a substantial number of respondents have reservations or are neutral about the effectiveness of coordination. This finding highlights a potential area for improvement in enhancing collaboration and communication within the project team, which is crucial for ensuring seamless project implementation.

Similarly, opinions on the project management team's effectiveness in monitoring progress throughout the project duration are varied. While a significant portion (30.0% - Strong Disagree
+ Disagree) expresses reservations or disagreement, 27.6% agree and 20.1% strongly agree. This diversity in responses suggests a need for a closer examination of the mechanisms in place for progress monitoring and potential enhancements to ensure effective oversight. The majority of respondents (91.9% - Agree + Strong Agree) perceive the mechanisms in place for tracking project milestones and adjusting strategies as effective. This positive perception is reassuring, indicating that the existing systems for tracking project progress and adapting strategies when necessary are well regarded by the majority of respondents.

The data suggests a generally positive outlook on the project management aspects related to force account methodology in Ilemela Municipal Council. The high levels of agreement regarding project planning and the effectiveness of the project management plan demonstrate a robust foundation for project execution. However, areas of improvement in team coordination and progress monitoring should be considered to further enhance the overall effectiveness of public project implementation. Regular evaluations and adjustments in response to feedback will be essential to maintaining and improving the efficiency of project management practices.
CHAPTER FIVE

SUMMARY, CONCLUSION AND RECOMMENDATION

5.1 Introduction
This chapter provides the key findings and deriving meaningful conclusions that provide actionable insights for the local governance and project management landscape. This chapter encompasses a comprehensive discussion of the study's results, their implications, and, most importantly, offers strategic recommendations for optimizing the utilization of force account methodology in public project execution ultimately contributing to the enhancement of public project success in the Illemela Municipal Council.

5.2 Summary of Key Findings

5.2.1 The impacts of organizational staff and personnel in implementation of a public projects.
The evaluation of organizational staff and personnel in Illemela Municipal Council highlights a positive perception of technical skills among the workforce, with a majority expressing confidence. However, concerns about technical skills among a notable percentage indicate areas for improvement through targeted interventions and continuous training programs. While staff participation in training programs is acknowledged, the need for closer examination and strategies to enhance engagement is evident. The overwhelmingly positive response to the impact of training programs on staff skills emphasizes the value of continuous learning initiatives, but the small percentage expressing a neutral stance suggests the need for further investigation.

5.2.2 The impacts of level of financial (funding) in implementation of a public projects
The assessment of financial factors in public project implementation reveals challenges in budget adherence and funding consistency in Illemela Municipal Council. A significant percentage expresses disagreement with projects consistently adhering to allocated budgets,
emphasizing the need for strategies to enhance budget management. Inconsistent funding poses risks to project timelines and quality, necessitating a closer examination of contributing factors. While a majority believes that benefits justify costs, addressing disagreement or neutrality is crucial for demonstrating tangible benefits. Challenges in efficient financial resource utilization require focused attention, emphasizing the need for strategic improvements in budget management, funding consistency, and communication of project benefits.

5.2.3 The influence of project management in the implementation of a public projects

The analysis of project management aspects in public projects in Ilemela Municipal Council indicates a generally positive outlook. There is overwhelming agreement on the comprehensiveness and effectiveness of project planning, including goal-setting and task definition. The project management plan receives high praise, emphasizing its importance in ensuring successful force account implementation. However, challenges in team coordination and progress monitoring suggest a need for improvement in enhancing collaboration and communication within the project team. While mechanisms for tracking project milestones are generally perceived as effective, a closer examination of progress monitoring is necessary for effective oversight.

The evaluation of organizational staff, financial factors, and project management in Ilemela Municipal Council reveals positive aspects but also areas for improvement. Addressing concerns about technical skills, enhancing staff participation in training, improving budget adherence, ensuring funding consistency, and refining team coordination and progress monitoring are critical for optimizing public project implementation. A holistic approach that includes targeted interventions, continuous training programs, and feedback mechanisms will contribute to a skilled, engaged, and adaptable workforce, enhanced budget management, and overall project success. Regular evaluations and adjustments will be essential to maintaining and improving the efficiency of project management practices.
5.3 Conclusion

This study aimed to assess the impacts of force account methodology on the implementation of public projects in Ilemela Municipal Council, Tanzania. The findings provide valuable insights into the key factors influencing the success of public projects, particularly focusing on organizational staff and personnel, project funding, and project management.

The study revealed a positive perception regarding the technical skills of organizational staff, with a majority expressing confidence in their competencies. However, there are identified areas for improvement, such as increased staff participation in training programs and addressing concerns related to communication skills. The study emphasizes the importance of a skilled, engaged, and adaptable workforce in ensuring the success of force account projects.

The analysis of project funding highlighted challenges in maintaining budget adherence and consistent funding throughout the project duration. While there is a positive perception of cost-effectiveness and the regular conduct of cost-benefit analysis, improvements in budget management and financial resource utilization efficiency are crucial. Addressing these challenges will contribute to maximizing the benefits of force account methodology and optimizing project success.

The study showcased a positive outlook on project planning and the effectiveness of the project management plan. However, concerns regarding team coordination and progress monitoring indicate areas for improvement in enhancing collaboration and oversight. The study emphasizes the need for continuous improvement in project management practices, with a focus on regular evaluations and adjustments based on feedback.

The overall implications of the study point to the need for strategic interventions and targeted improvements in various aspects of public project implementation. This includes continuous training programs for staff, efforts to enhance communication skills, improvements in budget
management, and a focus on strengthening project management practices. By addressing these specific areas, Ilemela Municipal Council can optimize the impacts of force account methodology, ensuring the successful implementation of public projects.

5.4 Recommendations

Based on the comprehensive findings of this study, several recommendations are proposed to enhance the implementation of force account methodology in public projects within Ilemela Municipal Council, Tanzania.

The study recommends training programs to enhance the technical skills of organizational staff. Address identified barriers to staff participation in training, providing incentives to encourage continuous learning. This will ensure that the workforce remains well-equipped and adaptable to the challenges posed by public projects. Address concerns related to communication skills among organizational staff. Implement continuous training programs and feedback mechanisms to improve communication practices. Effective communication is crucial for project success and ensures that information flows seamlessly within project teams.

The study also recommends the development of strategies to improve budget adherence throughout project implementation. Conduct thorough assessments to understand the specific reasons behind challenges in maintaining budget consistency. Implement targeted improvements in budget management practices to optimize the use of financial resources. Addressing challenges related to funding consistency throughout the project duration. Identify and mitigate factors contributing to inconsistent funding. Establish mechanisms to ensure a steady flow of financial resources, reducing risks to project timelines and quality.

The study also recommends and encourage continuous improvement in project management practices, particularly in team coordination and progress monitoring. Regularly review and adjust project management plans based on feedback and lessons learned. This will enhance
the overall effectiveness of public project implementation. Addressing reservations and neutral perceptions regarding the effectiveness of coordination among project team members. Implement measures to enhance collaboration and communication within the project team, ensuring seamless project implementation.

These recommendations, when implemented collectively, can significantly contribute to optimizing the impacts of force account methodology in public project implementation at Ilemela Municipal Council. Continuous attention to the identified areas for improvement will ensure a skilled, engaged, and efficient workforce, ultimately enhancing the success and impact of public projects in the region.

5.5. Critical evaluation of the study

The study conducted in Ilemela Municipal Council, Tanzania, provides a comprehensive exploration of the impacts of force account methodology on the implementation of public projects, with a specific focus on organizational staff and personnel, project funding, and project management. The findings are rich in detail and offer valuable insights into the nuances of these critical aspects. The positive perceptions regarding the technical skills of organizational staff are promising, reflecting a prevailing confidence in the workforce’s competencies, which is essential for the success of force account projects. However, the study adeptly identifies areas for improvement, such as increasing staff participation in training programs and addressing concerns related to communication skills. The emphasis on the importance of a skilled, engaged, and adaptable workforce aligns with the broader goal of optimizing public project success.

The examination of project funding reveals significant challenges in maintaining budget adherence and consistent funding throughout project duration, emphasizing the need for strategic interventions. The positive perception of cost-effectiveness and the regular conduct of
cost-benefit analysis indicate a proactive approach to financial management. However, the study rightly underscores the crucial need for improvements in budget management and financial resource utilization efficiency. The case example of the construction works in Ilemela Municipal adds a real world dimension to the findings, emphasizing the importance of effective fund utilization and the role of project supervisors in ensuring adherence to quality, deadlines, and value for money.

The positive outlook on project planning and the effectiveness of the project management plan provides a strong foundation for project execution. Yet, the study aptly identifies areas for improvement, particularly in team coordination and progress monitoring, acknowledging the importance of ongoing adjustments based on feedback. The recognition of the project management team's effectiveness in tracking project milestones is reassuring, but the nuanced findings regarding team coordination and progress monitoring suggest a need for further enhancement.

The study is commendable for its thorough exploration of critical factors influencing public project implementation. The identified areas for improvement are insightful and provide a roadmap for strategic interventions. The study's real-world application, through the Ilemela construction example, adds practical relevance. However, a more detailed exploration of dissenting perspectives and potential limitations of the study could further enhance its robustness. Overall, the study serves as a valuable resource for Ilemela Municipal Council, offering a foundation for targeted improvements and a pathway toward optimizing the impacts of force account methodology in public project implementation.

5.6 Recommendation for further studies
The study recommends for further research in several key areas. Further studies could investigate deeper into the specific factors influencing staff participation in training programs, exploring the barriers and incentives that contribute to varying levels of engagement.
Additionally, an in-depth investigation into the reasons behind budgetary challenges and funding inconsistencies would provide an understanding, guiding the development of targeted strategies for improved financial management in public projects.

Furthermore, researchers might explore comparative studies across different municipalities or regions to assess the generalizability of the findings. Such comparative analyses could uncover regional variations in the effectiveness of force account methodology and offer insights into contextual factors that influence its success. Additionally, longitudinal studies tracking the long-term impacts of force account projects on community development and sustainability could contribute valuable insights into the enduring effects of this methodology. Moreover, there is potential for research focused on innovative technologies and their integration into force account methodology. Exploring the role of digital tools, data analytics, and other technological advancements in enhancing project management and efficiency would be pertinent in the context of evolving construction practices.
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APPENDICES

APPENDIX 1: RESEARCH INSTRUMENTS

QUESTIONNAIRE

RESEARCH TITLE: IMPACT OF FORCE ACCOUNT METHODOLOGY IN IMPLEMENTATION OF PUBLIC PROJECTS IN TANZANIA: A CASE OF ILEMELA Municipal Council

I am interested in assessing the impact of force account methodology in implementation of public projects in Tanzania: A Case of Ilemela Municipal Council

A researcher is a student of Master of Science in Project planning and Management in 2023 at the Institute of Accountancy Arusha. Therefore, a study is carried out as a partial fulfilment of the requirements of the master’s degree mentioned above. Findings of this study will lead to a clear understanding of the challenges that face impact of force account methodology in implementation of public projects in Tanzania and provide the government and other interested parties as a basis for charting out remedial programmes.

Please assist by answering the following questions as honesty as possible. The information given will be treated with confidentiality and used solely for the purpose of this study. There is no need for you to disclose your name otherwise you specifically wish to do so.

**Answer briefly the following questions by choosing the correct answer:**

Strongly Disagree (SD) | Disagree (D) | Neutral (N) | Agree (A) | Strongly Agree (SA)

1. Age
   1) Above 20 years
   2) 26-36 years
   3) 37-47 years
4) 48-58 years
5) Above 59

2. Education level

1. Certificate/Diploma
2. Higher/Advanced diploma
3. Bachelor degree
4. Masters degree
5. PhD (Doctorate Degree)

3. Gender (sex)

1. Male
2. Female

4. How long have you serve in Ilemela MC?

1. 1-10 years
2. 11-20 years
3. 21-30 years

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<th>SD</th>
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<tr>
<td><strong>Objective 1: To determine the impacts of organizational staff and personnel in the implementation of public projects in Ilemela Municipal Council</strong></td>
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<tr>
<td>The staff and personnel demonstrate high levels of technical skills required for public project implementation.</td>
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<td>Organizational staff actively participate in training programs related to project implementation.</td>
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<tr>
<td>Communication skills among the organizational staff significantly contribute to the effectiveness of public project implementation.</td>
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<tr>
<td>Training programs have a substantial impact on enhancing the skills and knowledge of staff for project tasks.</td>
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The problem-solving abilities of the staff and personnel positively impact the resolution of challenges during project implementation.

**Objective 2: To examine the impacts of the level of financial (funding) in the implementation of public projects in Ilemela Municipal Council:**

The project consistently adheres to the allocated budget throughout its implementation.

Funding is consistent throughout the project duration.

The benefits derived from financial resources justify the costs incurred in the project.

A cost-benefit analysis is regularly conducted to assess the economic impact of financial resources on the project.

Financial resources are utilized efficiently and according to the planned budget.

**Objective 3: To determine the influence of project management in the implementation of public projects in Ilemela Municipal Council:**

Project planning, including setting clear goals and defining tasks, is comprehensive and well-executed.

The project management plan effectively guides force account implementation in the public projects.

Coordination among project team members is highly effective, ensuring seamless project implementation.

The project management team monitors progress effectively throughout the project's duration.

Mechanisms in place for tracking project milestones and adjusting strategies are effective.

**Dependent Variable: Impact on project implementation**

The project adheres well to established timelines, considering factors like staff contributions and task completion.

Stakeholders, including the community, government officials, and other relevant parties, are highly satisfied with the overall project implementation.
APPENDIX II

INTERVIEW GUIDE QUESTION

1. Does available organization Staff and Personnel influence the impacts of Force Account Method in implementation of public projects?

2. Does the available projects funding influence effective implementation of Force Account Method in construction public projects?

3. Does the project management influence effective implementation of Force Account Method in executing public projects?