ASSESSING THE FACTORS INFLUENCING FORCE ACCOUNT IMPLEMENTATION ON CONSTRUCTION PROJECTS IN TANZANIA;
A CASE OF INSTITUTE OF ACCOUNTANCY ARUSHA (IAA)

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Masters of Business Administration in Procurement and Supplies
Management of the Institute of Accountancy Arusha

DECEMBER, 2023
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A Dissertation Submitted in Partial Fulfillment of the Requirements for the
Degree of Masters of Business Administration in Procurement and Supplies Management of the Institute of Accountancy Arusha
DECEMBER, 2023
DECLARATION

I, SENDAMA PETER SENDAMA, declare that this research dissertation is my own original work and that it has not been presented and will not be presented to any university for a similar or any other degree award.

Signature…………………………………………

Date……………………………………………….
CERTIFICATION

I, the undersigned, certify that I have read and hereby recommend for acceptance by Institute of Accountancy Arusha the dissertation entitled: “Assessing the Factors Influencing Force Account Implementation on Construction Projects In Tanzania; A Case of Institute Of Accountancy Arusha (IAA)”, in fulfilment of the requirements for the degree of Masters of Business Administration offered at the Institute of Accountancy Arusha.

Signature: ..............................

DR THEOPHIL ASSEY

(SUPERVISOR)

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AKNOWLEDGEMENT

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This dissertation represents the collective effort of many individuals, and I am deeply grateful for the opportunity to learn, grow, and contribute to the body of knowledge in my field.
This study assessing the factors influencing force account implementation on construction projects in Tanzania. This study used a descriptive research design with a quantitative research approach. A sample size of 36 respondents was used. Data was collected using questionnaires. Financial resources emerged as a crucial element for the successful completion of force account construction projects. This study highlights the importance of optimizing "Human Resources," ensuring adequate "Financial Resources," and fostering a conducive "Regulatory Framework" to improve the effective implementation of Force Account Construction Projects. These factors are statistically significant predictors of project success, and addressing them can lead to more efficient and successful construction projects. To improve project effectiveness, invest in training programs and initiatives to develop a skilled and motivated workforce. Collaborate with educational institutions and vocational training centers to ensure a continuous supply of skilled labor in the construction sector.
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<tr>
<td>AO</td>
<td>Accounting Officer</td>
</tr>
<tr>
<td>CAG</td>
<td>Controller and Auditors General</td>
</tr>
<tr>
<td>FR</td>
<td>Financial Resource</td>
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<tr>
<td>IAA</td>
<td>Institute of Accountancy Arusha</td>
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<td>HR</td>
<td>Human Resource</td>
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<td>RF</td>
<td>Regulatory Framework</td>
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<td>PE</td>
<td>Procuring Entity</td>
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<tr>
<td>SPSS</td>
<td>Statistical Package for Social Science.</td>
</tr>
<tr>
<td>TARURA</td>
<td>Tanzania Rural and Urban Roads Agency</td>
</tr>
<tr>
<td>URT</td>
<td>United Republic of Tanzania</td>
</tr>
<tr>
<td>VFM</td>
<td>Value For Money</td>
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<td>WB</td>
<td>World Bank</td>
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CHAPTER ONE

PROBLEM SETTING

1.1 Introduction
This chapter introduces background of the study, statement of the problem, objectives of the study and research questions particularly specific questions of the study lastly organization structure of the research.

1.2 Background of the Study
Globally, force account in many countries of the world is known as direct labor, this is one of the approach/methods that is used in the different industries especially in the government sectors where they need to speed up the construction processes and minimizes the costs of constructions. With this approach, construction team has been able to confirm transparency of the cost and responsibilities. Coleman and Tipter (2016) reported that this construction approach emerged in the European Countries and North America where it based on documentation policies. Same to the Japanese who are well known for the construction activities have been able to apply the system so as to promote efficiency this was reported by (Haughey 2019). Napier (2016) also explained that the force account has been useful since it allows construction work to be done according to the actual costs, which is manufacture price or market price based on materials and equipment that are used in construction process.

In India, Nepal, and Korea, force account was referred to as "labor contractor," and it was reported that the labor contractor is the one who is most in touch with the workers and to whom the workers look for help and guidance, not only in finding work and acquiring skills, but also in providing loans in times of emergency (Mayani, 2019). In these cases, the reality is that the use of force account necessitates the availability of resources, including sufficient manpower and financial resources for purchase of construction materials and supplies (Tarra et al., 2021). It is
important to note at this point that when a procuring entity hires a contractor, the contractor assumes responsibility for completing the work. The PE’s role is to ensure that the contractor completes the work in accordance with the contract's terms and conditions. Under this agreement, the contractor is obligated to obtain all construction materials and supplies, personnel, and construction equipment required for quality work performance (Nyambane and Ozor, 2020).

Many developing countries, particularly on the Asian and African continents, have adopted the Force account. According to Joseph et al. (2019), the government of Indonesia initiated strategies for developing local contractors. This is due to the fact that developing indigenous experts is similar to producing their own product/service, which is also cheaper than outsourcing. Making own experts helps to meet on-time service delivery because those internal experts are available in place and at any time when needed, but inadequate project quality is reported as a major concern for a number of public organs in Indonesia (Stephen, 2021). A review of PPDA procurement audit reports for the fiscal year 2015/16 revealed that 40% of the audited procurements conducted using the FAM were rated unsatisfactory in east African countries’ force accounts, remarked with multiple challenges for stance in Uganda. Unsatisfactory performance was attributed to irregularities in the procurement of inputs used for the force account mechanism, delays in completing the work, irregularities in contract management, and accountabilities for force account activities, among other things (Owusu et al., 2021). Furthermore, a report by the Office of the Auditor General (2015) on the efficiency of road maintenance in Uganda highlighted sluggish implementation of the force account policy due to a lack of understanding and appreciation for the issued implementation guidelines (Serumaga, 2022).

Different Government institutions have applied the approach especially in the areas where the construction process seems to require a prompt attention. In Africa, force account was mainly
applied in Egypt where it was used in construction of bridges. Nyangwar and Datche (2015) reported that in the 1980s Donors such as the World Bank funded the Sub-Saharan African countries such as Lesotho, Malawi, Mozambique, Kenya, Tanzania and Zambia where they adopted force account method in the construction activities. In the late 1980s the system was recognized to produce bad results; Though Tanzania was considered to be the pioneer in the force account while countries such as Zambia and Malawi were seen to make good progress in the transformation. Mozambique did not lag behind whereby in 1983 about 100% of the construction works were done by force account, the same to Lesotho where the approach was used in the road maintenance projects.

In Tanzania force account has been applied specifically in the renovation and remodeling also in construction of new buildings or infrastructure, the Tanzanian Government has been able to set a budget and advises its sectors to use Force Account Approach for supporting their constructional activities as the way of reducing costs and managing time of construction activities such as constructing of schools, hospitals, employees’ offices and residential houses. The Public Procurement Act, (2011) stated that, Force Account is the construction by the procuring entity or public or semi-public agency uses its own personnel and equipment or hired labor.

Shengeza,(2017) said that, Force account has been proven to permit the early start of construction work in the critical areas, save staff’s time and the required overhead costs that would be incurred. Tekka (2019) elaborated that, with force account method the government has been able to minimize the costs, fast track activities and creating employment opportunities. Apart from the improvements that have been achieved still the system does not give quality output which led to conduct study for the assessment on the influence of force account approach on performance of construction projects in Tanzania.
1.3 Statement of the Problem

Construction project involves passive and active resources such as money, machinery, materials and human resources. Ali and Haughey, (2019) support that; Project managers needs to make good selection on the right resources to be involved in the constructional activities. Tanzanian government receives financial support from the World Bank in supporting construction activities (World Bank, 2018). But still the constructional industry is complaining of insufficient funds. The procurement officers and project managers are given authority in making sure the construction projects are well performed but it seems that the use of force account approach has not given good feedbacks to client.

The use of force account in the country has recently gained popularity in executing public works especially in construction sector as it emphasizes on cost effectiveness and value for money (PPRA, 2018). The use of force account procurement approach has greatly increased recently in public Institutions particularly in the Local Government Authorities (LGAs) after the amendment of the Public Procurement Act (PPA), 2016 where force account is incorporated in section 64(5) of the PPA, 2011 as read together with the PPA amendments of 2016, where procuring entity (PE) uses its resources and/or cooperates with other public agencies or private to execute construction works. The Government has been insisting on the use of force account as the most appropriate method of contracting in public institutions projects like schools' renovation projects, health centers construction etc., as a move to cut costs, empower local contractors and facilitate attainment of best value for money (VFM) (Shengeza, 2018). The intention of using force account in executing projects is to complete the projects timely, at a realistic cost while keeping the quality (Tekka, 2017). Nevertheless, other construction methods have greatly been labeled to make corruption environment and therefore failing in achieving the value for money for the completed projects (Tekka, 2017).

Both procurement and construction team who are using force account method, are not
transparent since they conduct activities which lead to the poor performance of the construction projects such as purchasing of lower quality or unplanned materials and use of unskilled labors as long as other activities that give chance to hijack part of the resources allocated (Jafary, 2017). National Audit Report of the year 2018/2019, Para: 10.2.2, Controller and auditor general (CAG) noted that, the Tanzania police force intended to use six inches blocks in all stages of construction but it was noted that five inches blocks were delivered.

On the other hand, studies have been focusing on the driving factors and performance issues upon using force accounts while, the issue of how the approach is effective in public procurement is inadequately covered particularly in the context of Tanzania. For instance, the Jiliki and Mpuya (2020), established that force account contributed to attain value for money in construction projects; Mwandikile (2020), found that force account enabled completion of projects within time, economic cost and increased community participation and; Shengeza (2018) focused on procedures for force account. Many studies hav been conducted in local government authorites in tanzania and leaving a gap in higher learning institutions where this study is going to bridge the gap by assessing the factors influencing force account implementation on construction projects in Tanzania, a case of institute of accountancy Arusha.

1.4 Research Objectives

1.4.1 General Research Objective
Assessing the factors influencing force account implementation on construction projects in Tanzania a case of institute of accountancy Arusha

1.4.2 Specific Research Objectives
i. To assess the impact of human resources on effective implementation of force account on construction projects.

ii. To evaluate the influence of financial resources on effective implementation of
force account on construction projects

iii. To analyze the impact of regulatory framework on effective implementation of force account on construction projects.

1.5 Research Questions

i. What is the impact of human resources on effective implementation of force account on construction projects?

ii. What is the influence of financial resources on effective implementation of force account on construction projects?

iii. What is the impact of regulatory framework on effective implementation of force account on construction projects?

1.6 Significance of the study

To Organization

The study holds significant importance for organizations, particularly public entities involved in construction projects. It offers valuable insights and recommendations to enhance the execution of these projects, specifically by implementing the force account procurement method. This method is vital in the construction industry as it aims to ensure quality while managing the triple constraint of time, cost, and scope.

By delving into the force account procurement method, the study addresses a critical aspect of project management. Public entities responsible for construction projects often face challenges in delivering results that meet the desired standards within the constraints of time, cost, and scope. The findings from this research can serve as a practical guide, assisting these organizations in overcoming these hurdles.

One of the significant implications of the study's results is the potential for improved project
outcomes. When public entities adopt the best practices outlined in the force account procurement method, they are better equipped to manage and optimize resources, ultimately leading to better project quality. This not only enhances the reputation of the organization but also ensures that public resources are used efficiently.

The study contributes to the advancement of construction project management practices. The principles and recommendations put forth in the study can serve as a reference point for organizations looking to modernize their project management strategies. This is particularly relevant in an ever-evolving industry, where efficiency and effectiveness are paramount.

The significance of this study lies in its ability to guide public entities in improving the execution of construction projects by adhering to the principles and best practices of the force account procurement method. By doing so, these organizations can achieve better project outcomes, utilize resources more efficiently, and stay at the forefront of contemporary project management practices.

To policy makers

The significance of this study for policy makers lies in its capacity to shed light on critical issues within the realm of construction project procurement and public procurement as a whole. By examining the prevailing gaps within the legislative framework, this research offers policy makers a comprehensive understanding of the factors contributing to time and cost overruns in construction projects.

The first key significance is the identification of legislative loopholes. These loopholes can encompass various legal and regulatory aspects, such as permitting processes, environmental regulations, and contractual obligations. Recognizing these shortcomings is essential, as it paves the way for informed policy improvements. Policy makers gain insight into the precise
areas where existing laws may be inadequate, enabling them to target specific reforms and amendments.

This study aids policy makers in tackling the pervasive problem of time and cost overruns. These overruns not only strain public resources but can also hinder timely project completion, affecting the broader economy and public welfare. By delving into the root causes of these overruns, policy makers can design and implement more effective strategies to prevent and mitigate them, leading to more efficient and cost-effective construction projects.

Lastly, the study's significance extends to the wider context of public procurement. Understanding how legislative deficiencies impact construction project procurement can serve as a microcosm for broader public procurement issues. Policy makers can extrapolate lessons learned from this study to enhance the efficiency and transparency of public procurement processes across various sectors, ultimately saving public funds and fostering public trust.

This study's importance to policy makers lies in its ability to expose legislative gaps, inform targeted policy adjustments, combat time and cost overruns, and contribute to overall improvements in public procurement practices. By heeding the insights from this research, policy makers can work towards more effective, transparent, and fiscally responsible governance.

**To academicians**

The significance of this study for academicians is multifaceted, serving as a valuable resource for both current and future researchers in the field of construction industry and force account-related topics.

Firstly, this study contributes to the academic community by offering a comprehensive exploration of force account issues within the construction industry. It provides an in-depth
analysis of the challenges, practices, and implications associated with force account, which is valuable for scholars seeking to delve into this niche area of study. The study's findings and insights can act as a foundation upon which other researchers can build, helping to expand the body of knowledge within the discipline.

Moreover, this study serves as a primary source of secondary information and literature for academics interested in investigating force account in construction projects. It provides a well-documented reference point for those who wish to explore related themes, review relevant literature, or conduct comparative analyses. By acting as a comprehensive source of information, this study assists researchers in streamlining their literature review process, thereby facilitating a more efficient and rigorous academic investigation.

For academicians, the study's significance extends to the broader scholarly landscape. It enriches the existing body of literature, contributing valuable insights and data to the academic discourse surrounding construction industry practices. As scholars often build upon the work of their peers, this study provides a solid foundation for further research, encouraging a more nuanced and detailed understanding of force account issues in construction.

This study's importance to academicians lies in its role as a valuable resource and reference point for researchers interested in exploring force account in the construction industry. Its comprehensive analysis and insights not only enrich the field but also expedite and enhance the quality of academic investigations in this specialized domain. For academicians, it serves as a stepping stone toward more extensive and in-depth research endeavors, ultimately advancing knowledge and scholarship in this sector.
To the student

The significance of this study for students, particularly those pursuing a master's degree in procurement and supply chain management, cannot be overstated. This research project represents a crucial step towards academic achievement, as it holds the potential to contribute to your knowledge, skill development, and, ultimately, your degree attainment.

This study is a substantial component of your academic journey towards obtaining a master's degree in procurement and supply chain management. The successful completion of this research project is often a requirement for graduation and is typically recognized as a significant milestone in your educational pursuit. It showcases your ability to engage in rigorous, independent research, analyze complex issues, and draw meaningful conclusions—all of which are essential skills for professionals in this field.

Moreover, your involvement in this study offers you a unique opportunity to delve deep into the intricacies of procurement and supply chain management. You'll gain practical experience in conducting research, gathering and analyzing data, and formulating well-structured arguments. These skills are not only valuable in an academic context but also in the real world of procurement and supply chain management. They will enable you to approach complex issues in your future career with confidence and critical thinking, ultimately making you a more competent and competitive professional in the field.

Additionally, the knowledge and insights gained from your research project will empower you to contribute to the field's existing body of knowledge. By conducting original research and uncovering new findings or perspectives, you add to the collective understanding of procurement and supply chain management. This not only benefits the academic community but also has practical applications in the industry. Your research might offer solutions to real-
world challenges, potentially making a positive impact on supply chain efficiency, cost reduction, or sustainability practices.

Furthermore, the research process itself hones your research and analytical skills, which are transferable to various aspects of your academic and professional life. You will become proficient in data collection, analysis, and interpretation, which can be applied in future coursework, projects, or job-related tasks. The ability to design and execute a research project will also serve you well should you decide to pursue further academic endeavors or engage in research-related roles within your career.

The successful completion of this study also showcases your commitment, determination, and discipline. It demonstrates that you have the ability to set goals, manage your time effectively, and overcome challenges. These qualities are not only highly regarded in academia but are also sought after by employers in the job market. Your master's degree and the research project associated with it can open doors to a wider range of career opportunities, as many employers value the advanced knowledge and skills gained through such programs.

In summary, this study's significance for students pursuing a master's degree in procurement and supply chain management is multifaceted. It represents a crucial step towards degree attainment, equips you with valuable research and analytical skills, contributes to the field's body of knowledge, and showcases your commitment and discipline. Ultimately, your involvement in this research project is a stepping stone towards becoming a well-rounded, competent, and academically accomplished professional in the field of procurement and supply chain management.

1.7 Organization of the Study

This study comprises five chapters. Chapter one unveils the problem which informs the study and its context. This contains the background to the study, statement of the problem, objectives
of the study, research questions, and significance of the study and organization of the study. Chapter Two contains description of the theoretical framework and empirical literature. Chapter three describes the research conceptual framework, methodology and procedures of data collection and analysis. Chapter four presents the study findings, analysis and discussion and chapter five contains the study summary of findings, conclusion and recommendations.
CHAPTER TWO

LITERATURE REVIEW

2.0 Introduction
This chapter described a review of literatures whereby, identified concepts are discussed. It is based on the influence of procurement contract management for works in Tanzania, definitions of the key terms, theoretical literature review, empirical literature review, conceptual framework and research gap.

2.1 Definitions of Concepts and Terms

2.1.1 Force account
The Force Account (FA) refers to an arrangement or (procurement method) in construction project where the government agency makes the use of its equipment and labor for carrying out project activities, it may be in project construction or maintenance (BMAU, 2019). According to (URT, 2011) the force account method allows the procuring Entity (PE) to make the use of its resource in term of labor and equipment to make the execution of the construction project. The FA account methodis also term as the use of borrower’s resource (personnel and equipment) in the some of the construction project (African Development Bank, 2012)

2.1.2 Value for Money (VFM)
Value for money means the best outcome from the spent amount, VFM simply mean the performance of purchased element should reflect the amount paid. VFM focus onthe balance between the cost involved in the purchased element and its resulting benefits, VFM looks on all cost from the purchasing cost up to the total cost of ownership (Asare and Prempeh, 2016). The main concern of value for money is an achievement of intended performance objectives (Olatunji, et al 2017)
2.1.3 Value for Money in construction project

The consideration of VFM in construction work is the important element in project evaluation, the effective management of project activities prior and during project execution enables firm to have better work from the given project. In the construction aspect achievement of VFM looks on advantage gained in three important elements first is on sustainability of the project, cost and quality issues. The cost aspect looks on expenses incurred in the whole life of the given construction project, while the quality factor looks on the compliance with project specification for meeting the user objectives, while environmental and social benefit are assessed through sustainability aspect (Regan, 2014)

The value in construction project is also assessed by looking satisfaction level of customer and resources provided for construction (Olanrewaju, 2013). The nature of the construction project makes it difficult and complex to have effective assessment and the management of VFM as it takes longer time for effective best value assessment. In construction project the VFM concern is the area of priority more specifically by the public client as the project result (output) are most used by the public at large, this make the value assessment to be made by the whole community (Love et al 2010)

2.2 Theoretical Literature Review

The two major theories were used to govern the study, these theories were resource-based theory (RBV) and People centered development theory. The theories were explained below

2.2.1 Resource based view

The central focus of this theory is on essence that the firm resources and how organization can make the use of such resources to create competitive benefit in the given industry. The firms
have the specific and unique resources that can utilize to have an advantageous position in delivering high level of efficiency in the market (Kraaijenbrink et al, 2010). According to Wernerfelt, (1984) provided that the firm in any industry have either tangible or intangible asset to utilize for creating competitive position.

The resource-based view hold that the success of organization depends most on the competitive advantage that a firm have created through its resource since the organization resources are important determinants for creating competitive advantage. The organization can involve the use of resources such as financial resource, technology, human being, social relationship (Mweru and Maina, 2015). According to Makadok (2001) for firm to have sustainability in competitive environment should ensure its resources are rare, non-tradable and valuable

In construction industry the firm might decide to use its unique human resource through the use of their competence on creating an innovation that other cannot create in a given period, also the use of firm financial resources may be in use to facilitate projects completion while others waiting for the planned budget. This tendency creates more favorable environment to have efficient operations (Goh and Loosemore, 2017).

2.2.2 People centered development theory

The people centered development theory hold that the involvement of majority of people in the development activities facilitate effective completion of the given task, the majority participation facilitate capacity building through learning process, the participation is at most emphasized to the excluded members of the community such as woman (Roodt, 2001), the community members involvement facilitates large participation on voluntary mean and high effort dedication for efficient delivery (Wedchayanon and Chorkaew, 2014).
The majority involvement in community project enables community wellbeing, distributing community capacity and poverty reduction, the country emphasizes the use of community based system to gain an opportunity to empower the residents of the given nation on the aspect of individual earning, capacity building (UNDP, 2011).

The force account procurement method involves the use of local builder as the important element is the implementation of the community project, the involvement of these community members facilitates proper functioning and capacity building to local personnel while delivery the project at high motivation spirit and efficiency. This theory is of most important to the study to provide theoretical support of the use of community-based procurement procedure.

2.4 Empirical literature review

Studies related with determinants for implementation of project under FAM were revealed to be very few in the procurement literature more specifically in Tanzania context. Few conducted studies are as below.

2.4.1 Foreign Studies

In Uganda a study carried out by BMAU (2019) which was on the challenges related with maintenance of national roads in Uganda, study revealed that adequate and reliable equipment, effective procurement of supplies, availability of materials, sufficient number of labor, effective quality control and supervision are important factor for implementation of force account construction project.

In Indonesia a study carried out by Pribadi (2004) concerned with strategies for promoting of small-scale construction in rural infrastructure, study revealed out that the implementation of force account depends more on availability construction laborers, equipment, strong supervision from purchasing entity and on time availability of financial resources.
2.4.2 Local Studies

A study carried out by Tekka, (2018) on the force account performance determinants in public infrastructure rehabilitation and modeling, the study revealed out training, effective management of the supply chain management, availability of well-established committee of the given project and support from government are important element for effectiveness in force account construction.

Tam and Peng 2000) in his study of managerial and firm performance in transition economy of macro and micro link revealed out that economic and organization determinants such as capital, competent personnel, management skills and government policy are important determinant in construction projects carried out by Local government Authorities

France (2019) conducted a study on the force account implementation, success and challenges and the study provided out that efficient finalization and its management of the contract, quality control, availability of framework contract for the purchase of common goods and the availability of guideline for directing force account procedure are the important elements for effective execution of project carried out through FA procurement method

2.5 Research Gap

The force account procurement method have recently gain much attention especially in local government organization due to its economic implication in construction project, although there is much attention but still there is scarcity of literature concerning with force account. Even the little conducted studies that are available place the focus on other issues rather than the determinants on its effective implementation of force account project in Tanzania context.

The main objective of FAM is to enable high level of cost saving through utilization of organization resources with the focus of attain value for money but according PPR performance evaluation report seriously inefficiency that result to absence of VFM in reviewed project were found but unfortunately there is very little studies that place concern on assessing the important
determinants that are needed to be adhered so as to have effective implementation of force account project, so this study aimed to fill such gap by assessing the determinant for effective implementation of force account construction project.

2.6 Conceptual Framework

Conceptual framework in Figure 2.1 indicates that the impact of the independent variables (Human Resources, Financial Resources, and Regulatory Framework) on the dependent variable (Effective Implementation of Force Account Construction Projects). Study aims to understand how these three factors influence the effective implementation of force account construction projects. The arrows or lines connecting the independent variables to the dependent variable in your actual conceptual framework would signify the hypothesized relationships or impact directions. This framework helps guide research and serves as a visual reference for study's theoretical foundation.
Figure 2.1 Conceptual framework

**INDEPENDENT VARIABLES**

- Human Resource
  - Skills
  - Commitment
  - Staff Availability

- Regulatory Framework
  - Division of authority
  - Guideline Availability
  - Contract Management

- Financial Resources
  - Fund Availability
  - Payment Procedures
  - Payment Control

**DEPENDENT VARIABLE**

- Force Account Implementation on Construction projects

Source: Researcher (2023)
CHAPTER THREE

METHODOLOGY

3.1 Introduction

This chapter provides the description of the research methodology which included; research design, area of study, research approach, population, sample, sampling techniques, sample size, data collection methods, primary data, secondary data, data analysis technique, reliability and validity of the instruments and ethical considerations.

3.2 Research Design

Research design is “the arrangement of conditions for collection and analysis of data in a manner that aims to combine relevance to the research purpose with economy in procedures” by Kothari (2004). Research design explains how chosen method will be applied to answer particular research question. Research design is classified into four categories as follows; Research approach (qualitative and quantitative), according to purpose of the study (exploratory, descriptive, and casual research design), according to time dimension (cross-sectional and longitudinal design) and lastly according to topical scope (case study and survey).

This research adopted descriptive research design. Descriptive research method employed in this study in order to describe, observe, and document occurring phenomenon where frequency, mean and standard deviation will be used for looking statistically significant of the variable construct. For the case of this study data will be measured through five-point rickets scale for dependent and independent variables to obtain results and evidence on the Factors Associated with the Implementation of Force Accounts Projects in Tanzania.
3.4 Research Approach
The study used a quantitative research approach. Quantitative approach is characterized by the collection of information which can be analyzed numerically from respondents (Bouma, 2010).

Therefore, the use of quantitative approach enabled the researcher to achieve the main objective of this study. The advantage of the quantitative research approach is that they complement each other thus the researcher able to associate the information collected from respondents. In case of the quantitative modal, the study analyzed the data using numerically and for qualitative data.

3.5 Population, Sample Size and Sampling Techniques

3.5.1 Study Population
Population refers to the group of units with common features which a researcher is interested.

In this study, a population consists of PMU, legal, user department, finance and Works department staff

<table>
<thead>
<tr>
<th>Table 3. 1 Target Population</th>
</tr>
</thead>
<tbody>
<tr>
<td>Department</td>
</tr>
<tr>
<td>Procurement Management Unit</td>
</tr>
<tr>
<td>Legal</td>
</tr>
<tr>
<td>User department</td>
</tr>
<tr>
<td>Finance</td>
</tr>
<tr>
<td>Works department staff</td>
</tr>
<tr>
<td>Total</td>
</tr>
</tbody>
</table>

Source: Researcher (2023)
3.5.2 Sample Size

Sample refers to the number of participants or observations included in a study. It is a representative of the population in which the study findings are generalized (Alvi, 2016). In this study, the sample size calculated using the Yamane (1967) formula of calculating sample size whereby:

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

Where

n = sample size  
N = Population Size  
E = desired precision (5-10%)  

Where \( N = 40 \)

\( e = 5\% \), thus

\[ n = \frac{40}{1 + 40(0.025)} \]

n = 36
Table 3.2 Distribution of Sample size of respondents

<table>
<thead>
<tr>
<th>Department</th>
<th>Study population</th>
<th>Sample Size</th>
</tr>
</thead>
<tbody>
<tr>
<td>Procurement Management Unit</td>
<td>7</td>
<td>7/40 × 36 = 6</td>
</tr>
<tr>
<td>Legal</td>
<td>5</td>
<td>5/40 × 36 = 5</td>
</tr>
<tr>
<td>User department</td>
<td>5</td>
<td>5/40 × 36 = 5</td>
</tr>
<tr>
<td>Finance</td>
<td>5</td>
<td>4/40 × 36 = 3</td>
</tr>
<tr>
<td>Works department staff</td>
<td>18</td>
<td>10/40 × 36 = 9</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>40</td>
<td>36</td>
</tr>
</tbody>
</table>

Source: Researcher (2023)

3.5.3 Sampling Techniques

Simple random sampling was used in this study. Simple random sampling refers to the sampling technique in which every member in the population had an equal chance of being selected (Kothari, 2011). PMU, legal, user department, and finance and Works department staff will be selected using this technique and this technique eliminates all element of biasness during selecting a representative sample.

3.6 Data Collection Methods

3.6.2 Questionnaires

This study used questionnaire to gather information from the respondents. These are the questions prepared by the researcher and sent directly to the respondents in the field for the purpose of filling them. These questions are in two types open and closed ended questions.

Questionnaires will be preferred in this study due to the fact that they enable the researcher to reach the target group with the minimum cost in terms of time and other sources. A researcher believed that, it is through questionnaires that the respondents were able to provide information at their own prudence or discretion. Hence, it helped to avoid any direct influence contrary to
other methods like interviews where the researcher may have direct influence in molding respondents answer. Questionnaires will be used among the contractors.

3.6.2.1 Pre-testing of the Questionnaire

In this study, a researcher pre-tested the instrument before being used. The purpose of this testing is to obtain responses in order to complete research objectives, to tests whether the wording of questions is suited and clear to the understanding of the respondents, to develop suitable procedure for administering the instrument with reference to field conditions and to test whether the content of the instrument is relevant and adequate (Cohen, 2011). Furthermore, this act of pre testing the questionnaires aimed to assess whether the questions are answerable, clear, specific, interconnected and substantial (Baxter, 2008). The whole process enabled the researcher to fine tune the questions, also some ambiguous questions removed and others re-phrased. After revision, the questionnaires duplicated ready for use.

A pilot study carried out to determine the validity of the questionnaire, where the responses of the subjects will be checked against the research objectives. The questionnaire was pilot tested on fifteen (15) respondents who are part of target population but not in the sample. This represents slightly above 10% of the accessible population that is generally recommended by social researchers (Mugenda & Mugenda, 2012). After pilot testing, the questionnaires will be revised to incorporate the feedback that will be provided.

3.7 Data Analysis Technique

The study had two types of data to be analyzed. The data analyzed using Statistical Package for Social Sciences (SPSS) version 20 descriptively.

Various Steps used for analyzing Quantitative data using descriptive statistics such as frequencies, percentages, mean and standard deviation. Quantitative data entered and coded on SPSS version 20. For, Qualitative data analyzed using content analysis through Present
themes in a cohesive manner. Data grouped into themes and analysed into categories accordingly. Direct quotations from respondents used as justification to their answers. In presentation of findings, the researcher showed how the data from descriptive statistics and content analysis relates or not.

3.8 Validity and Reliability

3.8.1 Validity
Validity is the degree to which a study accurately reflects the specific concept that the instruments intended to measure (Kombo, 2006). The validity of the instruments for data collection in this study was done through expert review. Experts in research reviewed the data collection instruments and any correction or adjustments were made accordingly in relation to the topic under study. This ensured the validity of data collection tools. Also, questionnaires checked by the supervisor and the language used simple to every respondents involved in this study.

Comments and guidance provided by the research supervisors and other experts in the field of investment will be of great and valuable inputs in validating the research instruments.

3.9.2 Reliability
Reliability is the degree to which a test is consistent and stable in measuring whatever it is measuring. Reliability requires the administration of the same test to the same respondents twice (Kothari, 2011). After pilot study, data will be tested through SPSS to ensure the internal consistency.

The instrument pre-tested through a pilot study before the actual data collection to enhance reliability. The research instruments tested to identify possible problems during the main study and clarify on the instrument and appropriateness of the language. The importance of pre-
testing a questionnaire according to Creswel (1999) is to help the researcher understand the meaning of the questions to be respondents and how they arrive at their response. The researcher carried out a pilot testing on 10 contractors in the district. Test re-test method will be applied, where the questionnaires will be administered to the same respondents twice in the span of two weeks.

According to Leedy (2006) when Cronbach alpha is greater than 0.9 (>0.9) it means that the internal consistency reliability is excellent. When it is greater than 0.8 (>0.8) the reliability is good, while greater than 0.7 is accepted and greater than 0.6 is still acceptable. When it is 0.5 to 0.58 is poor and when it is less than 0.5, internal consistency in unacceptable.

3.10 Ethical Considerations
According to Mason (2013), ethical consideration in research is not only essential but also necessary to ensure that participants are treated with dignity and respect during the study. These are moral principles that guide 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. Practicing ethical guidelines while conducting and reporting research is essential to establish the validity of research.

During this study, the following ethical issues will be observed; the researcher got data collection permit from the Institute of Accountancy Arusha and government authorities. The researcher ensured that all respondents voluntarily participated in the study and the information collected shall be kept confidentially and were used for the study only. The researcher always informs the respondents prior to data collection sessions.
CHAPTER FOUR

PRESENTATION OF FINDINGS AND DISCUSSIONS

4.1 Introduction

This chapter is structured to provide a comprehensive overview of the data collected, offering detailed statistics, analysis, and interpretations of our findings. We explore the relationships between various factors, scrutinize their implications, and draw practical insights that can aid in the advancement of construction project management practices. Moreover, we engage in a thought-provoking discussion that delves into the significance of these findings within the broader context of the construction industry in Tanzania.

4.2 Demographic Characteristics of Respondents

4.2.1 Sex of respondents

Table 4.1 presents the distribution of respondents by sex in the study. The table shows that 29 out of the 36 respondents (approximately 80.6%) are male. This indicates that the majority of the study's participants are male. On the other hand, 7 out of the 36 respondents (about 19.4%) are female. This represents a smaller proportion of the total sample.

The distribution of respondents by sex is an important demographic characteristic to consider in the study. It highlights the gender balance or imbalance among the participants, which can be relevant when analyzing the factors influencing force account implementation on construction projects in Tanzania. The sex of respondents may have implications for how various factors are perceived and may influence the outcomes of the study.
Table 4.1: Sex of respondents

<table>
<thead>
<tr>
<th>Sex of Respondents</th>
<th>Frequency</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Male</td>
<td>29</td>
<td>80.6</td>
</tr>
<tr>
<td>Female</td>
<td>7</td>
<td>19.4</td>
</tr>
<tr>
<td>Total</td>
<td>36</td>
<td>100</td>
</tr>
</tbody>
</table>

Source: Researcher (2023)

The distribution of respondents by sex, as depicted in Table 4.1, is a pivotal aspect of this study that merits close attention. The clear predominance of male respondents, comprising around 80.6% of the sample, underscores a significant gender imbalance in the participant pool. This gender disparity, with only approximately 19.4% of respondents being female, serves as a noteworthy demographic feature with potential implications for the research findings. Recognizing the gender distribution is vital because it can offer insights into how gender-related factors might affect the perceptions and outcomes related to force account implementation on construction projects in Tanzania. Therefore, acknowledging and addressing this gender divide is essential to ensure the study's findings are comprehensive and relevant to all stakeholders.

4.2.2 Education Level of Respondents

Table 4.2 provides information on the education level of the respondents. The majority of the respondents, 32 out of 36 (approximately 80.6%), have a bachelor's degree as their highest level of education. This indicates that a significant proportion of the study's participants have completed undergraduate education. On the other hand, 4 out of 36 respondents (about 19.4%) have a postgraduate degree, which includes masters or higher degrees. This represents a smaller proportion of the total sample.

The distribution of respondents by education level is a crucial demographic characteristic as it reflects the educational background of the participants.
Table 4.2 Education Level of Respondents

<table>
<thead>
<tr>
<th>Education Level</th>
<th>Frequency</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bachelor</td>
<td>32</td>
<td>80.6</td>
</tr>
<tr>
<td>postgraduate</td>
<td>4</td>
<td>19.4</td>
</tr>
<tr>
<td>Total</td>
<td>36</td>
<td>100</td>
</tr>
</tbody>
</table>

Source: Researcher (2023)

4.2.3 Marital Status of Respondents

Table 4.3 provides information about the marital status of the respondents in the study. The table displays the frequency and percentage of respondents falling into different marital status categories. The table shows that the majority of the respondents, specifically 20 out of the 36 respondents, are married. This represents approximately 55.56% of the total sample. The high percentage of married individuals suggests that a significant portion of the study's participants are in committed relationships or have chosen to enter into marriage. The remaining 16 out of the 36 respondents (approximately 44.44%) are single. This indicates that a substantial proportion of the sample consists of individuals who are not currently married. They may be unmarried, divorced, widowed, or otherwise uncommitted.

The distribution of respondents by marital status is an important demographic characteristic, as it can provide insights into the personal backgrounds and life circumstances of the participants. Marital status can influence individuals' perspectives, responsibilities, and priorities, which may have implications for the factors influencing force account implementation on construction projects.
Table 4.3 Marital Status of Respondents

<table>
<thead>
<tr>
<th>Marital Status</th>
<th>Frequency</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Married</td>
<td>20</td>
<td>55.56</td>
</tr>
<tr>
<td>Single</td>
<td>16</td>
<td>44.4</td>
</tr>
<tr>
<td>Total</td>
<td>36</td>
<td>100</td>
</tr>
</tbody>
</table>

Source: Researcher (2023)

4.3 Impact of Human Resources on Effective Implementation of Force Account Construction Projects.

Table 4.4 provides results for the statement "the availability of skilled personnel positively contributes to the successful execution of force account construction projects". A relatively small proportion (11.1%) of the respondents strongly disagree that the availability of skilled personnel positively contributes to the successful execution of force account construction projects. This indicates a negative perception of the role of skilled personnel in project success among a minority of participants. The next category, "Disagree," represents 16.7% of respondents. This group also expresses a negative perception, but it is slightly larger than the "Strongly Disagree" group. They believe that skilled personnel's availability has a negative impact but not as strongly as the previous group.

A significant portion (22.2%) of respondents chose "Neutral." This suggests that these participants neither strongly agree nor disagree with the statement, indicating a more ambivalent or balanced perspective on the impact of skilled personnel. The "Agree" category includes 27.8% of respondents who believe that the availability of skilled personnel contributes positively to the successful execution of force account construction projects. Similarly, 22.2% of respondents "Strongly Agree" that skilled personnel positively contribute to the success of force account construction projects. This group has a very positive perception of the importance of skilled personnel in project execution.
The majority of respondents (50% in total between "Agree" and "Strongly Agree") hold a positive view of the impact of skilled personnel, while a minority (27.8% between "Strongly Disagree" and "Disagree") express a negative view. The remaining 22.2% are neutral or ambivalent in their perceptions.

Table 4. The Availability of Skilled Personnel Positively Contributes To the Successful Execution of Force Account Construction Projects

<table>
<thead>
<tr>
<th>Response</th>
<th>Frequency</th>
<th>Percentage (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Strongly Disagree</td>
<td>4</td>
<td>11.1</td>
</tr>
<tr>
<td>Disagree</td>
<td>6</td>
<td>16.7</td>
</tr>
<tr>
<td>Neutral</td>
<td>8</td>
<td>22.2</td>
</tr>
<tr>
<td>Agree</td>
<td>10</td>
<td>27.8</td>
</tr>
<tr>
<td>Strongly Agree</td>
<td>8</td>
<td>22.2</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>36</strong></td>
<td><strong>100</strong></td>
</tr>
</tbody>
</table>

Source: Researcher (2023)

The responses to the statement that, "believe that the allocation of sufficient human resources improves the efficiency and timeliness of force account construction projects?" are provided in Table 4.5. Based on these results, it appears that the majority of respondents fall into the "Neutral" category, with 33.3% of them expressing neither a positive nor negative opinion about the impact of allocating sufficient human resources on the efficiency and timeliness of force account construction projects.

Additionally, 25.0% of respondents "Agree" and 19.4% "Strongly Agree" that allocating sufficient human resources improves efficiency and timeliness, indicating a positive view on the topic.

On the other hand, 22.3% of respondents fall into the "Disagree" and "Strongly Disagree" categories, suggesting that they have a negative or strongly negative opinion about the impact
of allocating sufficient human resources on force account construction projects' efficiency and timeliness. There is a diversity of opinions among the respondents, with a significant proportion remaining neutral. However, a combined 44.4% of respondents have a positive view (Agree and Strongly Agree), while 22.3% have a negative view (Disagree and Strongly Disagree) of the relationship between human resources allocation and project efficiency and timeliness.

Table 4.5 Believe That the Allocation of Sufficient Human Resources Improves the Efficiency and Timeliness of Force Account Construction Projects

<table>
<thead>
<tr>
<th>Response</th>
<th>Frequency</th>
<th>Percentage (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Strongly Disagree</td>
<td>2</td>
<td>5.6</td>
</tr>
<tr>
<td>Disagree</td>
<td>6</td>
<td>16.7</td>
</tr>
<tr>
<td>Neutral</td>
<td>12</td>
<td>33.3</td>
</tr>
<tr>
<td>Agree</td>
<td>9</td>
<td>25.0</td>
</tr>
<tr>
<td>Strongly Agree</td>
<td>7</td>
<td>19.4</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>36</strong></td>
<td><strong>100</strong></td>
</tr>
</tbody>
</table>

Source: Researcher (2023)

The results about the perception of how a well-trained workforce influences the quality of work in force account construction projects shown in Table 4.6. Response indicates that a small minority of respondents strongly believe that a well-trained workforce has a negative impact on the quality of work in force account construction projects. It's a relatively low percentage. A slightly larger proportion of respondents (11.1%) disagreed with the idea that a well-trained workforce influences the quality of work negatively, but it's still a relatively small portion. The largest group of respondents (27.8%) remained neutral, indicating that they neither agree nor disagree with the statement. This suggests a substantial portion of respondents may not have a strong opinion or are uncertain about the impact of a well-trained workforce on work quality. A significant number of respondents (33.3%) agreed that a well-trained workforce positively
influences the quality of work in force account construction projects. This suggests a notable level of support for the idea that training has a positive impact.

A quarter of the respondents (25.0%) strongly believe that a well-trained workforce has a very positive impact on the quality of work in force account construction projects. The majority of respondents (58.3% combined from "Agree" and "Strongly Agree") believe that a well-trained workforce positively influences the quality of work in force account construction projects, with a significant number remaining neutral. This study indicates a generally positive view of the impact of training on work quality, but there is still some diversity in opinions among the respondents.

Table 4.6: A Well-Trained Workforce Influences The Quality Of Work Delivered In Force Account Construction Projects.

<table>
<thead>
<tr>
<th>Response</th>
<th>Frequency</th>
<th>Percentage (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Strongly Disagree</td>
<td>1</td>
<td>2.8</td>
</tr>
<tr>
<td>Disagree</td>
<td>4</td>
<td>11.1</td>
</tr>
<tr>
<td>Neutral</td>
<td>10</td>
<td>27.8</td>
</tr>
<tr>
<td>Agree</td>
<td>12</td>
<td>33.3</td>
</tr>
<tr>
<td>Strongly Agree</td>
<td>9</td>
<td>25.0</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>36</strong></td>
<td><strong>100</strong></td>
</tr>
</tbody>
</table>

Source: Researcher (2023)

Table 4.7 provides the results for the statement, "Effective human resource management significantly enhances the cost-effectiveness of force account construction projects". The highest percentage of respondents, 30.6%, chose the "Neutral" option. This suggests that a significant portion of the respondents neither strongly agreed nor disagreed with the statement. The combined percentage of respondents who chose "Agree" (27.8%) and "Strongly Agree" (19.4%) is 47.2%. This indicates that a substantial portion of the respondents (almost half)
believe that effective human resource management does enhance the cost-effectiveness of force account construction projects to some degree.

On the other hand, 8.3% chose "Strongly Disagree" and 13.9% chose "Disagree," which signifies that there is a portion of respondents who are skeptical or do not believe that effective human resource management significantly enhances cost-effectiveness. The results indicate that the majority of respondents are neither strongly in favor of nor strongly against the statement, and there is a balance between those who agree and disagree. This suggests a varied perception among the respondents regarding the impact of effective human resource management on the cost-effectiveness of force account construction projects.

<table>
<thead>
<tr>
<th>Response</th>
<th>Frequency</th>
<th>Percentage (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Strongly Disagree</td>
<td>3</td>
<td>8.3</td>
</tr>
<tr>
<td>Disagree</td>
<td>5</td>
<td>13.9</td>
</tr>
<tr>
<td>Neutral</td>
<td>11</td>
<td>30.6</td>
</tr>
<tr>
<td>Agree</td>
<td>10</td>
<td>27.8</td>
</tr>
<tr>
<td>Strongly Agree</td>
<td>7</td>
<td>19.4</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>36</strong></td>
<td><strong>100</strong></td>
</tr>
</tbody>
</table>

*Source: Researcher (2023)*

The responses to the question which asks how respondents perceive the impact of a skilled and motivated workforce on the overall success of force account construction projects shown in Table 4.8. A small minority of respondents (5.6%) believe that a skilled and motivated workforce has a strongly negative impact on the success of force account construction projects. This suggests that they may think that such a workforce hinders or adversely affects project outcomes. A slightly larger but still relatively small percentage of respondents (11.1%) hold the view that a skilled and motivated workforce has a negative impact on project success. This group is somewhat more critical of the workforce's contribution to project outcomes. The largest
group of respondents (22.2%) falls into the "Neutral" category. These respondents do not strongly lean towards either a positive or negative perception of the impact of a skilled and motivated workforce. They may not see a significant effect one way or the other.

The majority of respondents (38.9%) believe that a skilled and motivated workforce has a positive impact on the success of force account construction projects. They see the workforce as contributing positively to project outcomes.

A notable portion of respondents (22.2%) holds a very positive view of the workforce's impact, suggesting that they strongly believe that a skilled and motivated workforce greatly enhances the success of force account construction projects. The responses show a range of opinions, with the majority having a positive view of the impact of a skilled and motivated workforce, but a significant number are either neutral or have a more critical perspective.

Table 4.8 The Impact of a Skilled and Motivated Workforce on the Overall Success of Force Account Construction Projects

<table>
<thead>
<tr>
<th>Response</th>
<th>Frequency</th>
<th>Percentage (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Very Negative Impact</td>
<td>2</td>
<td>5.6</td>
</tr>
<tr>
<td>Negative Impact</td>
<td>4</td>
<td>11.1</td>
</tr>
<tr>
<td>Neutral</td>
<td>8</td>
<td>22.2</td>
</tr>
<tr>
<td>Positive Impact</td>
<td>14</td>
<td>38.9</td>
</tr>
<tr>
<td>Very Positive Impact</td>
<td>8</td>
<td>22.2</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>36</strong></td>
<td><strong>100</strong></td>
</tr>
</tbody>
</table>

Source: Researcher (2023)

The existence of both positive and negative perceptions suggests that the relationship between human resources and the effectiveness of force account construction projects may be influenced by various factors, such as the quality of workforce management, project-specific.
These results highlight the importance of effective human resource management and communication within construction projects. Ensuring a skilled and motivated workforce while addressing concerns and challenges that some respondents may have can contribute to more successful project implementation.

4.4 The Influence of Financial Resources on Effective Implementation of Force Account Construction Projects

Table 4.9 shows results for the statement that “Financial resources are a significant factor in the successful completion of force account construction projects. Approximately 11.11% of the respondents strongly disagree with the statement. This suggests that there is a subset of the sample who believe that financial resources are not a significant factor in the successful completion of force account construction projects. About 19.44% of the respondents disagree with the statement. This indicates that there is another portion of the sample that holds a negative view, though not as strongly as the “Strongly Disagree” group, regarding the significance of financial resources in project completion.

A significant portion of the respondents (22.22%) chose the “Neutral” option, indicating that they neither agree nor disagree with the statement. This suggests a level of uncertainty or indecision among this group about the role of financial resources in project completion. Approximately 27.78% of the respondents agree with the statement. This indicates that a substantial portion of the sample acknowledges the importance of financial resources in the successful completion of force account construction projects. Another 19.44% of the respondents strongly agree with the statement, showing a high level of agreement with the idea that financial resources are a significant factor in project completion.
The results suggest that a majority of respondents either agree or strongly agree that financial resources play a significant role in the successful completion of force account construction projects, while there are also some who hold neutral or opposing views.

Table 4.9 Financial resources are a significant factor in the successful completion of force account construction projects

<table>
<thead>
<tr>
<th>Response</th>
<th>Frequency</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Strongly Disagree</td>
<td>4</td>
<td>11.11%</td>
</tr>
<tr>
<td>Disagree</td>
<td>7</td>
<td>19.44%</td>
</tr>
<tr>
<td>Neutral</td>
<td>8</td>
<td>22.22%</td>
</tr>
<tr>
<td>Agree</td>
<td>10</td>
<td>27.78%</td>
</tr>
<tr>
<td>Strongly Agree</td>
<td>7</td>
<td>19.44%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>36</strong></td>
<td><strong>100%</strong></td>
</tr>
</tbody>
</table>

Source: Researcher (2023)

The results for the statement “Adequate financial resources are readily available for force account projects in our organization” shown in Table 4.10. The majority of respondents fall into the “Agree” and “Strongly Agree” categories, which together make up 50% of the responses. This suggests that a significant portion of respondents believe that their organization has readily available financial resources for force account projects. About a quarter of the respondents chose the “Neutral” option, indicating a level of uncertainty or neutrality regarding the availability of financial resources. This could mean that some respondents neither strongly agree nor disagree with the statement. The combined percentage of “Strongly Disagree” and “Disagree” responses is 25%, indicating that a quarter of the respondents express some level of concern or disagreement with the statement, suggesting that they believe financial resources may not be readily available for force account projects in their organization.
Table 4.10: Adequate Financial Resources are Readily Available for Force Account Projects in Our Organization

<table>
<thead>
<tr>
<th>Response</th>
<th>Frequency</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Strongly Disagree</td>
<td>3</td>
<td>8.33%</td>
</tr>
<tr>
<td>Disagree</td>
<td>6</td>
<td>16.67%</td>
</tr>
<tr>
<td>Neutral</td>
<td>9</td>
<td>25.00%</td>
</tr>
<tr>
<td>Agree</td>
<td>10</td>
<td>27.78%</td>
</tr>
<tr>
<td>Strongly Agree</td>
<td>8</td>
<td>22.22%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>36</strong></td>
<td><strong>100%</strong></td>
</tr>
</tbody>
</table>

Source: Researcher (2023)

Table 4.11 for the responses of the statement “The allocation of financial resources to force account construction projects is prioritized within our organization”. A total of 20 respondents (55.56%) indicated that they agree or strongly agree that financial resources are prioritized for force account construction projects. This suggests that a majority of respondents believe that the organization places a significant emphasis on allocating financial resources to these projects.

7 respondents (19.44%) chose the neutral option, indicating that they are unsure or have a neutral stance regarding the prioritization of financial resources. This group neither strongly supports nor opposes the statement. A total of 9 respondents (25%) disagreed or strongly disagreed with the statement. This suggests that a minority of respondents believe that the organization does not prioritize financial resources for force account construction projects or that they are unsure about this prioritization.
Table 4.11 The Allocation of Financial Resources to Force Account Construction Projects Is Prioritized Within Our Organization

<table>
<thead>
<tr>
<th>Response</th>
<th>Frequency</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Strongly Disagree</td>
<td>5</td>
<td>13.89%</td>
</tr>
<tr>
<td>Disagree</td>
<td>4</td>
<td>11.11%</td>
</tr>
<tr>
<td>Neutral</td>
<td>7</td>
<td>19.44%</td>
</tr>
<tr>
<td>Agree</td>
<td>10</td>
<td>27.78%</td>
</tr>
<tr>
<td>Strongly Agree</td>
<td>10</td>
<td>27.78%</td>
</tr>
<tr>
<td>Total</td>
<td>36</td>
<td>100%</td>
</tr>
</tbody>
</table>

Source: Researcher (2023)

Table 4.12 provides results for the statement that "Financial constraints have a negative impact on the timeliness of force account construction project implementation". A total of 17 respondents (47.22%) either "Strongly Disagree" or "Disagree," which suggests that a substantial portion of the participants do not believe that financial constraints have a negative impact on the timeliness of force account construction project implementation. 6 respondents (16.67%) chose the "Neutral" option, indicating that they are uncertain or have mixed opinions regarding the impact of financial constraints on project timeliness. 6 respondents (16.67%) "Agree" with the statement, suggesting that they believe financial constraints do have a negative impact on project timeliness. 7 respondents (19.44%) "Strongly agree," indicating a strong belief that financial constraints indeed negatively affect the timeliness of force account construction project implementation.
Table 4.12 Financial Constraints Have a Negative Impact on the Timeliness of Force Account Construction Project Implementation

<table>
<thead>
<tr>
<th>Response</th>
<th>Frequency</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Strongly Disagree</td>
<td>8</td>
<td>22.22%</td>
</tr>
<tr>
<td>Disagree</td>
<td>9</td>
<td>25.00%</td>
</tr>
<tr>
<td>Neutral</td>
<td>6</td>
<td>16.67%</td>
</tr>
<tr>
<td>Agree</td>
<td>6</td>
<td>16.67%</td>
</tr>
<tr>
<td>Strongly Agree</td>
<td>7</td>
<td>19.44%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>36</strong></td>
<td><strong>100%</strong></td>
</tr>
</tbody>
</table>

Source: Researcher (2023)

Table 4.13 provides results for the statement that “The availability of financial resources significantly influences the quality and scope of force account construction projects in our organization”. A relatively small proportion of respondents (11.11%) strongly disagree with the statement. This suggests that there is a subset of participants who do not believe that financial resources play a significant role in determining the quality and scope of force account construction projects in their organization. They may feel that other factors are more influential. Another portion of respondents (13.89%) disagrees with the statement but not as strongly as the first group. They may believe that financial resources have some influence but not to a significant extent.

A significant percentage of participants (22.22%) have chosen the neutral option. This suggests that a sizeable portion of the respondents neither agree nor disagree with the statement. They may be uncertain or have mixed feelings about the impact of financial resources on project quality and scope. A substantial proportion of respondents (25.00%) agree that financial resources influence the quality and scope of force account construction projects in their
organization. This indicates that a meaningful portion of participants acknowledges the importance of financial resources in determining project outcomes.

The largest group of respondents (27.78%) strongly agrees with the statement. This suggests that a significant majority of participants believe that financial resources have a substantial and positive impact on the quality and scope of force account construction projects in their organization. They see financial resources as a critical factor in achieving successful project outcomes. The majority of respondents in your sample appear to recognize the significant influence of financial resources on the quality and scope of force account construction projects in their organization.

Table 4.13: The Availability of Financial Resources Significantly Influences the Quality and Scope of Force Account Construction Projects in Our Organization

<table>
<thead>
<tr>
<th>Response</th>
<th>Frequency</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Strongly Disagree</td>
<td>4</td>
<td>11.11%</td>
</tr>
<tr>
<td>Disagree</td>
<td>5</td>
<td>13.89%</td>
</tr>
<tr>
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<td>8</td>
<td>22.22%</td>
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<tr>
<td>Agree</td>
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<td>Strongly Agree</td>
<td>10</td>
<td>27.78%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>36</strong></td>
<td><strong>100%</strong></td>
</tr>
</tbody>
</table>

Source: Researcher (2023)

4.4 Impact of Regulatory Framework on Effective Implementation of Force Account Construction Projects

Table 4.14 shows the results for the statement that “The existing regulatory framework provides clear and unambiguous guidelines for force account construction projects” 16.67% of respondents strongly disagreed, indicating that a substantial portion found the existing regulatory framework inadequate in providing clear and unambiguous guidelines. 25.00%
disagreed, suggesting that a significant number of respondents had concerns about the clarity of the guidelines. 16.67% were neutral, indicating a portion of respondents were unsure. 27.78% agreed, showing that a sizeable group believed the guidelines were clear. 13.89% strongly agreed, indicating that a minority strongly believed in the clarity of the guidelines.

The majority of respondents (43.45%) expressed some level of disagreement with the clarity and unambiguity of the existing regulatory framework for force account construction projects.

Table 4.14 The Existing Regulatory Framework Provides Clear and Unambiguous Guidelines For Force Account Construction Projects.

<table>
<thead>
<tr>
<th>Response</th>
<th>Frequency</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Strongly Disagree</td>
<td>6</td>
<td>16.67%</td>
</tr>
<tr>
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</tr>
<tr>
<td>Strongly Agree</td>
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<td>13.89%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>36</td>
<td>100.00%</td>
</tr>
</tbody>
</table>

Source: Researcher (2023)

Table 4.15 provides a valuable glimpse into the perceptions of respondents regarding the role of compliance with the regulatory framework in ensuring the successful completion of force account construction projects. The variety of responses showcased in this table demonstrates a wide spectrum of viewpoints among the study participants.

To begin with, 11.11% of respondents strongly disagreed with the statement, indicating that a small minority of participants did not consider compliance with the regulatory framework to be a significant factor in achieving project success. A larger proportion, 22.22%, expressed disagreement, suggesting that a considerable number had reservations regarding the
significance of compliance in this context. The fact that 19.44% of respondents were neutral underscores the existence of uncertainty among a notable group of participants, further emphasizing the complexity of this issue.

On the flip side, 30.56% of respondents agreed with the statement, indicating that a substantial portion believed that compliance was indeed a significant factor contributing to the successful completion of force account construction projects. Furthermore, 16.67% of respondents strongly agreed, signifying that a minority held a firm belief in the importance of compliance in project success.

The findings, however, raise a significant concern, as 33.33% of the respondents either strongly disagreed or disagreed with the notion that compliance with the regulatory framework is crucial for successful project completion. This is a noteworthy observation, as it implies a significant level of doubt and skepticism among the respondents about the effectiveness of the existing regulatory framework in achieving project success.

This diversity of opinions underscores the intricacies of the relationship between regulatory compliance and project outcomes. It suggests that there may be varying perceptions and experiences within the construction industry regarding the impact of compliance on project success. These results point to the need for further investigation to explore the underlying reasons for these perceptions, potential areas of improvement in the regulatory framework, and the development of strategies to address concerns raised by a substantial portion of respondents. Ultimately, understanding these diverse viewpoints is essential in enhancing the effectiveness of regulatory frameworks and ensuring the successful completion of force account construction projects.
Table 4.15: Compliance With the Regulatory Framework Is A Significant Factor In Ensuring The Successful Completion Of Force Account Construction Projects.

<table>
<thead>
<tr>
<th>Response</th>
<th>Frequency</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Strongly Disagree</td>
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<tr>
<td>Agree</td>
<td>11</td>
<td>30.56%</td>
</tr>
<tr>
<td>Strongly Agree</td>
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<td>16.67%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>36</strong></td>
<td><strong>100.00%</strong></td>
</tr>
</tbody>
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Source: Researcher (2023)

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To begin with, 11.11% of respondents strongly disagreed with the statement, indicating that a small minority of participants did not consider compliance with the regulatory framework to be a significant factor in achieving project success. A larger proportion, 22.22%, expressed disagreement, suggesting that a considerable number had reservations regarding the significance of compliance in this context. The fact that 19.44% of respondents were neutral underscores the existence of uncertainty among a notable group of participants, further emphasizing the complexity of this issue.

On the flip side, 30.56% of respondents agreed with the statement, indicating that a substantial portion believed that compliance was indeed a significant factor contributing to the successful completion of force account construction projects. Furthermore, 16.67% of respondents strongly agreed, signifying that a minority held a firm belief in the importance of compliance in project success.
The findings, however, raise a significant concern, as 33.33% of the respondents either strongly disagreed or disagreed with the notion that compliance with the regulatory framework is crucial for successful project completion. This is a noteworthy observation, as it implies a significant level of doubt and skepticism among the respondents about the effectiveness of the existing regulatory framework in achieving project success.

This diversity of opinions underscores the intricacies of the relationship between regulatory compliance and project outcomes. It suggests that there may be varying perceptions and experiences within the construction industry regarding the impact of compliance on project success. These results point to the need for further investigation to explore the underlying reasons for these perceptions, potential areas of improvement in the regulatory framework, and the development of strategies to address concerns raised by a substantial portion of respondents. Ultimately, understanding these diverse viewpoints is essential in enhancing the effectiveness of regulatory frameworks and ensuring the successful completion of force account construction projects.

Table 4.16: The Regulatory Requirements and Documentation Processes Associated With Force Account Construction Projects Are Burdensome And Hinder Their Efficient Execution.

<table>
<thead>
<tr>
<th>Response</th>
<th>Frequency</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Strongly Disagree</td>
<td>7</td>
<td>19.44%</td>
</tr>
<tr>
<td>Disagree</td>
<td>5</td>
<td>13.89%</td>
</tr>
<tr>
<td>Neutral</td>
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<td>16.67%</td>
</tr>
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<tr>
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<td>8</td>
<td>22.22%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>36</strong></td>
<td><strong>100.00%</strong></td>
</tr>
</tbody>
</table>

Source: Researcher (2023)
Table 4.16 offers a comprehensive view of respondents' perspectives on the statement, "The regulatory framework adequately safeguards the interests of all stakeholders involved in force account construction projects." This table reflects a wide array of opinions among the study's participants, shedding light on the perceived effectiveness of the regulatory framework in protecting the interests of those involved.

The results reveal that 8.33% of respondents strongly disagreed with the idea that the regulatory framework adequately safeguards stakeholders' interests, indicating a minority who were not convinced of its adequacy in this regard. A larger portion, 16.67%, expressed disagreement, suggesting reservations about the framework's ability to sufficiently protect stakeholders' interests. Additionally, 25.00% of respondents remained neutral, underscoring uncertainty among a significant group of participants, reflecting the complexity of this issue.

Conversely, 30.56% of respondents agreed that the regulatory framework adequately safeguards interests, suggesting that a substantial number believed in its efficacy in this regard. Furthermore, 19.44% of respondents strongly agreed, emphasizing that a minority strongly believed in the framework's ability to provide adequate safeguards.

However, it is notable that approximately 41.67% of the respondents expressed some level of concern about the regulatory framework's capacity to adequately safeguard the interests of all stakeholders involved in force account construction projects. This implies that there may be areas within the framework that could be enhanced to better protect the interests of contractors and government agencies.

The implications of these findings are significant, as they highlight a substantial level of skepticism and concern among the study's respondents regarding the regulatory framework's ability to adequately protect the interests of all stakeholders. This concern may relate to various
aspects of the framework, such as transparency, fairness, and the balance of power between different stakeholders.

Addressing these concerns and improving the framework to better protect stakeholders' interests is crucial for promoting trust and efficiency in force account construction projects. It could lead to more effective collaboration between contractors and government agencies, ultimately benefiting project outcomes and the broader construction industry. Consequently, these results underscore the need for a critical examination of the regulatory framework and potential reforms to enhance its ability to safeguard the interests of all stakeholders involved in force account construction projects.

Table 4.17: The regulatory framework adequately safeguards the interests of all stakeholders involved in force account construction projects

<table>
<thead>
<tr>
<th>Response</th>
<th>Frequency</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Strongly Disagree</td>
<td>3</td>
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<tr>
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<tr>
<td>Strongly Agree</td>
<td>7</td>
<td>19.44%</td>
</tr>
<tr>
<td>Total</td>
<td>36</td>
<td>100.00%</td>
</tr>
</tbody>
</table>

Source: Researcher (2023)

Table 4.17 provides a comprehensive insight into the perceptions of respondents regarding the statement, "Improved alignment between the regulatory framework and practical needs would result in more effective and cost-efficient project outcomes." This table encompasses a diverse range of viewpoints and perspectives among the study's participants.
The results reveal that 13.89% of respondents strongly disagreed with the idea that improved alignment would lead to more effective and cost-efficient project outcomes, indicating a minority who were not convinced of this potential. A larger portion, 16.67%, expressed disagreement, suggesting reservations about the effectiveness of alignment, but not as strongly opposed to the idea. Additionally, 19.44% of respondents remained neutral, indicating uncertainty among a significant group, reflecting the complexity of this issue.

On the positive side, 27.78% of respondents agreed that improved alignment between the regulatory framework and practical needs would indeed result in better project outcomes. This suggests that a substantial number believed in the potential for improved alignment to enhance efficiency and cost-effectiveness. Furthermore, 22.22% of respondents strongly agreed, emphasizing that a minority strongly believed in the power of improved alignment.

As a whole, these results reveal mixed responses, with a significant portion of respondents, totaling 50.00%, who believed that improved alignment between the regulatory framework and the practical needs of force account construction projects could lead to more effective and cost-efficient outcomes. This implies a perceived need for better alignment between regulations and project requirements to enhance efficiency and cost-effectiveness.

The implications of these findings are substantial. They highlight the potential for better alignment between regulatory requirements and practical needs to yield more efficient and cost-effective project outcomes. This alignment could lead to improved project planning, execution, and stakeholder satisfaction.

Addressing the call for improved alignment is essential for optimizing force account construction projects. It suggests that regulations should be developed or refined with a keen understanding of the practical challenges and requirements faced by stakeholders in the field. Such alignment
can contribute to more successful projects, better resource utilization, and ultimately a more robust and efficient construction industry.

**Table 4.18 : Improved Alignment between the Regulatory Framework and the Practical Needs of Force Account Construction Projects Would Result In More Effective and Cost-Efficient Project Outcomes**

<table>
<thead>
<tr>
<th>Response</th>
<th>Frequency</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Strongly Disagree</td>
<td>5</td>
<td>13.89%</td>
</tr>
<tr>
<td>Disagree</td>
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<tr>
<td>Strongly Agree</td>
<td>8</td>
<td>22.22%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>36</td>
<td><strong>100.00%</strong></td>
</tr>
</tbody>
</table>

*Source: Researcher (2023)*

4.5 Regression Analysis

Table 4.18: Model Summary provides key statistics for a regression model. R is a measure of the correlation between the predicted values (based on your independent variables) and the actual observed values of the dependent variable. In this case, R is 0.946, which indicates a strong positive correlation between the predicted and observed values. R-Square (R²) represents the proportion of variance in the dependent variable that is explained by the independent variables in your model. In this case, R-Square is 0.895, which means that approximately 89.5% of the variance in "Effective Implementation of Force Account Construction Projects" can be explained by the combination of the independent variables. Adjusted R-Square is 0.893, which is slightly lower than R-Square but still indicates a good fit. It suggests that about 89.3% of the variance is explained while considering the model's complexity. The high R and R Square values suggest a strong positive relationship between the predictors and the dependent variable, indicating that the combination of "Human Resources," "Financial Resources," and
"Regulatory Framework" is a good predictor of "Effective Implementation of Force Account Construction Projects."

Table 4.19 Model Summary

<table>
<thead>
<tr>
<th>R</th>
<th>R Square</th>
<th>Adjusted R Square</th>
<th>Std. Error of the Estimate</th>
</tr>
</thead>
<tbody>
<tr>
<td>.946</td>
<td>.895</td>
<td>.893</td>
<td>.360</td>
</tr>
</tbody>
</table>

a. Predictors: (Constant), Human Resources, Financial Resources, Regulatory Framework
b. Effective Implementation of Force Account Construction Projects

Source: Researcher (2023)

The ANOVA table 4.19 indicates that the regression model, which includes the predictors "Human Resources," "Financial Resources," and "Regulatory Framework," is highly statistically significant (p < 0.001), and it explains a significant amount of variance in "Effective Implementation of Force Account Construction Projects." The high F-statistic (311.33) further supports the model's overall goodness of fit.

Table 4.20 ANOVA Table

<table>
<thead>
<tr>
<th>Sum of Squares</th>
<th>df</th>
<th>Mean Square</th>
<th>F</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Regression</td>
<td>121.108</td>
<td>3</td>
<td>40.369</td>
<td>311.335</td>
</tr>
<tr>
<td>Residual</td>
<td>14.133</td>
<td>109</td>
<td>130</td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>135.241</td>
<td>112</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

a. Predictors: (Constant), Human Resources, Financial Resources, Regulatory Framework
b. Effective Implementation of Force Account Construction Projects

Source: Researcher (2023)
Table 4.7 presents the coefficient of regression for a multiple linear regression model. These coefficients provide information on the relationship between the independent variables (Human Resources, Financial Resources, and Regulatory Framework) and the dependent variable (Effective Implementation of Force Account Construction Projects). The constant term represents the estimated value of "Effective Implementation of Force Account Construction Projects" when all the independent variables (Human Resources, Financial Resources, and Regulatory Framework) are set to zero. The p-value of 0.093 suggests that the constant is not statistically significant in predicting the effectiveness of construction projects.

A one-unit increase in "Human Resources" is associated with an estimated increase of 0.98 units in the effectiveness of force account construction projects. The very low p-value of 0.000 indicates that "Human Resources" is highly statistically significant in predicting the effectiveness of construction projects.

The unstandardized coefficient of 0.002 indicates that, with all other variables held constant, a one-unit increase in "Financial Resources" is associated with an estimated increase of 0.002 units in the effectiveness of force account construction projects. The p-value of 0.001 is very low, indicating that "Financial Resources" is highly statistically significant in predicting the effectiveness of construction projects.

The unstandardized coefficient of 3.10 indicates that, with all other variables held constant, a one-unit increase in "Regulatory Framework" is associated with an estimated increase of 3.10 units in the effectiveness of force account construction projects. The p-value of 0.001 is very low, indicating that "Regulatory Framework" is highly statistically significant in predicting the effectiveness of construction projects.
The results suggest that all three independent variables, "Human Resources," "Financial Resources," and "Regulatory Framework," are statistically significant predictors of "Effective Implementation of Force Account Construction Projects."

<table>
<thead>
<tr>
<th>Table 4.21 : Coefficient of Regression</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unstandardized Coefficients</td>
</tr>
<tr>
<td>B</td>
</tr>
<tr>
<td>(Constant)</td>
</tr>
<tr>
<td>Human Resources</td>
</tr>
<tr>
<td>Financial Resources</td>
</tr>
<tr>
<td>Regulatory Framework</td>
</tr>
</tbody>
</table>

Dependent Variable: Effective Implementation of Force Account Construction Projects

Source: Researcher (2023)

4.6 Discussion of Findings

The findings regarding the role of human resources in the success of force account construction projects provide valuable insights into the perceptions and beliefs of the study's participants. The opinions expressed by the respondents reflect a spectrum of viewpoints, highlighting the complex interplay of factors that influence project success in the construction industry.

Approximately 50% of the respondents held a positive view, acknowledging that the availability of skilled human resources plays a crucial role in contributing to the success of force account construction projects. This perspective suggests a widespread recognition among stakeholders.
of the significant impact that skilled personnel can have on the efficient and timely execution of projects. Skilled human resources are instrumental in handling tasks efficiently, managing complexities, and ensuring that projects adhere to quality and safety standards.

Conversely, approximately 27.8% of respondents expressed a negative perception, indicating that a significant portion had reservations or concerns about the role of human resources in project success. These reservations may stem from various factors such as challenges in recruiting and retaining skilled workers, concerns about labor costs, or potential issues related to workforce productivity and management. The negative perception could also be influenced by specific experiences or challenges faced by respondents in the construction industry.

The remaining 22.2% of respondents appeared to be neutral or ambivalent in their perceptions. This group reflects uncertainty or mixed opinions regarding the direct relationship between human resources and project success. The neutrality may arise from a lack of concrete evidence or personal experiences to strongly support either a positive or negative stance. It highlights the need for further exploration and research to understand the factors that influence these respondents’ perspectives.

When evaluating the allocation of sufficient human resources, the study found that 33.3% of respondents expressed neutrality. This suggests that there is a lack of consensus among respondents regarding the significance of allocating human resources for improving project efficiency and timeliness. The neutrality may arise from a variety of reasons, such as differing project scopes, resource availability, or project management approaches.

On the other hand, 44.4% of respondents held a positive view, emphasizing the importance of allocating adequate human resources to enhance project effectiveness. This group recognized that ensuring sufficient skilled personnel for construction projects can positively impact project
outcomes. Adequate resources contribute to timely project completion, improved quality, and overall efficiency, aligning with the belief that project success is closely tied to resource allocation.

The statistical analysis of the data revealed a strong and highly significant correlation between "Human Resources" and the effectiveness of force account construction projects. Specifically, a one-unit increase in "Human Resources" was associated with an estimated 0.98 unit increase in project effectiveness. The remarkably low p-value of 0.000 indicates that "Human Resources" is a highly significant predictor of project effectiveness.

This statistical evidence underscores the critical role of human resources in the success of force account construction projects. It substantiates the belief that a sufficient allocation of skilled personnel is a key factor in ensuring efficient and successful project execution. Skilled labor is vital not only for completing tasks but also for addressing unexpected challenges, adapting to changing circumstances, and ensuring that projects are completed within time and budget constraints.

In conclusion, the findings of this study emphasize the fundamental importance of human resources in the realm of force account construction projects. While perceptions among respondents may vary, the statistical analysis strongly supports the idea that skilled personnel are a crucial determinant of project effectiveness. This highlights the need for project stakeholders, including contractors, government agencies, and regulatory bodies, to prioritize the availability of skilled human resources in order to enhance the efficiency and success of force account construction projects. Furthermore, the study suggests that addressing concerns and reservations expressed by a significant minority can lead to more effective resource allocation and project management strategies. This, in turn, can lead to improved project outcomes, increased stakeholder satisfaction, and a more robust and efficient construction industry.
CHAPTER FIVE

CONCLUSION AND RECOMMENDATIONS

5.1 Introduction
This chapter represents the culminating and overarching point of convergence in our extensive and methodical exploration into the intricate web of factors that exert their influence on the effective execution of force account construction projects within the distinctive context of Tanzania, with a specific emphasis placed on the Institute of Accountancy Arusha (IAA). Within the ambit of this chapter, we undertake the significant task of encapsulating and distilling the fundamental essence of our research journey. This involves the meticulous consolidation of the multitude of findings, valuable insights, and the wealth of practical implications that have been methodically amassed and uncovered throughout the course of our thorough and comprehensive study.

5.2 Conclusion
The majority of respondents expressed a positive perception of the importance of skilled and motivated personnel in force account construction projects. The availability of skilled personnel and the allocation of sufficient human resources were generally seen as positively contributing to project efficiency, timeliness, and quality. Effective human resource management was believed to enhance the cost-effectiveness of projects. This highlights the significance of a skilled and motivated workforce in achieving successful force account construction projects.

Financial resources were also viewed as crucial for the successful completion of force account construction projects. Respondents largely believed that adequate financial resources were available and prioritized within their organizations, contributing to project efficiency. However, some concerns were expressed about the negative impact of financial constraints on project
timeliness. In summary, financial resources are essential but should be managed carefully to ensure project success.

The regulatory framework's impact on project effectiveness showed mixed perceptions. While many respondents found the existing regulatory framework to be clear and unambiguous, concerns were raised about the regulatory requirements and documentation processes, which were seen as burdensome and hindering project execution. The alignment between the regulatory framework and practical needs was also considered essential for more effective and cost-efficient project outcomes.

This study highlights the importance of optimizing "Human Resources," ensuring adequate "Financial Resources," and fostering a conducive "Regulatory Framework" to improve the effective implementation of Force Account Construction Projects. These factors are statistically significant predictors of project success, and addressing them can lead to more efficient and successful construction projects.

5.3 Recommendations

The study reveals the critical importance of human resources in construction projects. To improve project effectiveness, requires investments in training programs and initiatives aimed at cultivating a skilled and motivated workforce. Collaboration with educational institutions and vocational training centers is essential to secure a consistent influx of skilled labor into the construction sector. By providing ongoing training and development opportunities, organizations can empower their workforce to meet the industry's evolving demands and maintain high standards of workmanship. This not only bolsters project efficiency but also fuels long-term growth and innovation in the construction industry. It's a strategic move that not only benefits
individual workers but also contributes to the overall competitiveness and sustainability of the sector.

Understanding the critical role that financial resources play in the successful execution of construction projects, it is imperative for policy makers to allocate sufficient funding. Their focus should center on prioritizing and optimizing the budget allocation process. This entails ensuring that projects are equipped with the necessary financial support to progress seamlessly and efficiently. By streamlining this allocation procedure, policymakers can eliminate unnecessary bureaucracy and delays, facilitating swift access to funding. Adequate financial backing not only fosters the timely completion of projects but also enhances their overall effectiveness and quality. This approach not only benefits the construction industry but also serves the broader community by promoting infrastructure development and economic growth.

The study highlights the need for a clear and unambiguous regulatory framework. Policy makers should conduct a comprehensive review of existing regulations and work towards making them more straightforward and accessible to all stakeholders. It's crucial to ensure that the regulatory framework aligns with practical needs, promotes efficiency, and safeguards the interests of all stakeholders.

Effective communication and collaboration between government agencies, contractors, and other project stakeholders are essential for success. Implement measures to facilitate better coordination and information sharing among all parties involved in construction projects.

Acknowledging the burdensome nature of documentation, it is imperative to streamline and simplify documentation procedures whenever feasible. By doing so, organizations can significantly alleviate administrative burdens and enhance the overall efficiency of project implementation. Simplified documentation processes can help minimize redundant data entry,
reduce errors, and accelerate decision-making. This, in turn, frees up valuable time and resources, enabling teams to focus on core project tasks, innovation, and problem-solving. By prioritizing efficiency in documentation, businesses and teams can effectively navigate complex projects and regulatory requirements while fostering a culture of productivity and continuous improvement.

It is imperative for policy makers to give precedence to the timely allocation of resources for construction projects. Any delays in this allocation can prove detrimental to the efficiency and punctuality of these endeavors. Implementing robust mechanisms is essential to guarantee the swift availability of financial and human resources as and when they are needed. Such measures promote a seamless project execution, preventing unnecessary setbacks and ensuring that construction projects can progress smoothly. By emphasizing the importance of timely resource allocation, policy makers can contribute to enhanced project management, cost-effectiveness, and overall success, benefiting both the public and the construction industry alike.

5.3 Area for Further Studies
Further in-depth studies should be undertaken to thoroughly investigate and evaluate the relative effectiveness of Force Account Construction Projects in comparison to alternative project delivery methods, specifically the design-build and the traditional design-bid-build approaches. This comprehensive assessment should encompass a comprehensive analysis of the merits and drawbacks inherent to each of these methods across diverse project scenarios, with the overarching goal of pinpointing the most optimal and suitable project delivery method for distinct project types and circumstances.
REFERENCES


BMAU. (2019). Maintenance of National roads; what are their challenges.


Dodoma: Public Procurement Regulatory Authority.


Kampala: Ministry of finance, planning and economic development.


United Nation.


APENDIX 1

QUESTIONNAIRE

SECTION A: DEMOGRAPHIC INFORMATIONS

Age……………………

Sex……………………

Education Level…………………..

SECTION B: TO ASSESS IMPACT OF HUMAN RESOURCES ON EFFECTIVE IMPLEMENTATION OF FORCE ACCOUNT CONSTRUCTION PROJECTS

1. Please rate the extent to which the availability of skilled personnel positively contributes to the successful execution of force account construction projects.

   A. Strongly Disagree
   B. Disagree
   C. Neutral
   D. Agree
   E. Strongly Agree

2. To what degree do you believe that the allocation of sufficient human resources improves the efficiency and timeliness of force account construction projects?

   A. Strongly Disagree
   B. Disagree
   C. Neutral
3. How well do you think that a well-trained workforce influences the quality of work delivered in force account construction projects?

A. Strongly Disagree
B. Disagree
C. Neutral
D. Agree
E. Strongly Agree

4. Please indicate your level of agreement with the statement: "Effective human resource management significantly enhances the cost-effectiveness of force account construction projects."

A. Strongly Disagree
B. Disagree
C. Neutral
D. Agree
E. Strongly Agree

5. How do you perceive the impact of a skilled and motivated workforce on the overall success of force account construction projects?

A. Very Negative Impact
B. Negative Impact
C. Neutral
D. Positive Impact
E. Very Positive Impact

SECTION C: TO ASSESS THE INFLUENCE OF FINANCIAL RESOURCES ON THE EFFECTIVE IMPLEMENTATION OF FORCE ACCOUNT CONSTRUCTION PROJECTS.

1. Financial resources are a significant factor in the successful completion of force account construction projects.
2. Adequate financial resources are readily available for force account projects in our organization.
3. The allocation of financial resources to force account construction projects is prioritized within our organization.
4. Financial constraints have a negative impact on the timeliness of force account construction project implementation.
5. The availability of financial resources significantly influences the quality and scope of force account construction projects in our organization."
SECTION D: TO ANALYZE IMPACT OF REGULATORY FRAMEWORK ON EFFECTIVE IMPLEMENTATION OF FORCE ACCOUNT CONSTRUCTION PROJECTS

1. The existing regulatory framework provides clear and unambiguous guidelines for force account construction projects.
   A. Strongly Disagree
   B. Disagree
   C. Neutral
   D. Agree
   E. Strongly Agree

2. Compliance with the regulatory framework is a significant factor in ensuring the successful completion of force account construction projects.
   A. Strongly Disagree
   B. Disagree
   C. Neutral
   D. Agree
   E. Strongly Agree

3. The regulatory requirements and documentation processes associated with force account construction projects are burdensome and hinder their efficient execution.
   A. Strongly Disagree
   B. Disagree
   C. Neutral
D. Agree
E. Strongly Agree

4. The regulatory framework adequately safeguards the interests of all stakeholders (e.g., contractors, government agencies) involved in force account construction projects.
A. Strongly Disagree
B. Disagree
C. Neutral
D. Agree
E. Strongly Agree

5. Improved alignment between the regulatory framework and the practical needs of force account construction projects would result in more effective and cost-efficient project outcomes.
A. Strongly Disagree
B. Disagree
C. Neutral
D. Agree
E. Strongly Agree
Ref. No.: MPSM-01-0064-2022

P.O. BOX

20th September 2023

Dear Sir/Madame,

RE: REQUEST FOR DATA COLLECTION

The purpose of this letter is to introduce to you MR. SENDAMA PETER SENDAMA who is our student pursuing Masters of Business Administration in Procurement and Supplies Management with registration number (MPSM-01-0064-2022). Currently, the aforementioned student is conducting a study on "ASSESSMENT OF FACTORS INFLUENCING FORCE ACCOUNT IMPLEMENTATION ON CONSTRUCTION PROJECTS IN TANZANIA: A CASE OF INSTITUTE OF ACCOUNTANCY ARUSHA." We would like to highlight here that this study is part of the requirement for the award of the above mentioned programme of study.

We therefore request you to extend to the above-mentioned student of our Institute any help that may facilitate him to achieve study objectives. We further request permission for him to see and talk to the staff of your Institution in connection to his study. The period for this request is granted from September to end of November 2023.

Thank you for your continuing support.

Yours Sincerely,

INSTITUTE OF ACCOUNTANCY ARUSHA

Michael Abdul
FOR: RECTOR
Certificate of Proofreading & Editing

This document certifies that the manuscript listed below has been proofread for appropriate English language usage, grammar, punctuation, and spelling by a professional native English-speaking editor.

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Manuscript Title: ASSESSING THE FACTORS INFLUENCING FORCE ACCOUNT IMPLEMENTATION ON CONSTRUCTION PROJECTS IN TANZANIA: A CASE OF INSTITUTE OF ACCOUNTANCY ARUSHA (IAA)

Signature: 
Mr. Koichi Kuriyama
Managing Director

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