

---

# The Influence of User's Participation in Project Development on the Performance of Projects in Local Government Authorities in Tanzania

**Amani Patrick Mbogella ; Dr. Alex Kira<sup>1</sup>; Dr. Sarah Ngomuo<sup>1</sup>**

*<sup>1</sup>Department of Business Studies and Economics, University of Dodoma,  
P.O. Box 259, Dodoma, Tanzania*

*Corresponding Author email: [mbogellaamani@gmail.com](mailto:mbogellaamani@gmail.com)*

*Received: July 2021*

*Reviewed: September 2021*

*Accepted: October 2021*

*Published: December 2021*

## **Abstract**

*This study examined the influence of user's participation in project development on the performance of projects in the Local Government Authorities in Tanzania (LGAs). The proportional sampling was used to select a sample of 278 staff from a sampling frame of 1,002 staff in the selected LGAs. Furthermore, 20 key officials were purposively sampled for key informant's interview as they have been working as project Coordinators thus they were deemed knowledgeable of the issues under the study. Moreover, the study employed a mixture of data collection methods and tools to collect data. The survey was used to collect data using structured questionnaires while interview guide and check lists were used for both key informant interviews and desk review respectively. In addition, focus group discussion (FGD) was used to collect data from the project coordinators from each of the projects under the study. Multiple Linear Regression Model was used to analyse quantitative data while narrative analysis was used to analyse data from key informant interview and FGD with the aid of NVIVO software. The findings from regression analysis show that participation of users have significant influence on the performance of projects in the LGAs in Tanzania. Basing on the findings, it is concluded that if users are actively engaged in the development and management of projects, performance of the projects they will improve in the LGAs . In order*

*to ensure that LGA projects flourish and comply with the internal control system (ICS) and is maximized, this study recommends for the Government to establish a Tailor-Made Institutional Development Framework (IDF) that will customize the requirements of all LGAs related to the projects to optimize performance. The study also recommends for the establishment of People Centred Holistic Engagement (PeCHE) approach to ensure that users are maximally engaged during the cycle of project development.*

**Key words:** *Internal control system; Users of projects; Project performance; Local Government Authorities*

## **1.0 Introduction**

Development projects are important for the country's economy (Macintosh, 2004). Strong internal controls such as users' participation on the project development is of paramount importance for the high performance of the projects. However, there are still challenges facing the project internal control systems which hamper the desired outcome of the projects (Omar, 2017). The user's participation on project development is required to maximize the performance of the projects particularly in the Local Government Authorities.

In recent years, the Government of Tanzania made various initiatives to ensure projects are performing better. Some of the initiatives include the adoption of integrated systems of project payments, the appointment of project coordinators for each implemented project, the establishment of Procurement Act, 2011 and the establishment of Procurement Regulations of 2013 and its amendments of 2016. However, regardless of the efforts made by the government there are still numerous challenges regarding the performance of the projects. Some of these challenges may be limited to project qualified human resource, unutilized project funds, inadequate supervision of the projects and inadequate working facilities for the projects. Furthermore, non-participation of users of the project systems may also among the critical factors deserving attention. If not appropriately addressed, these challenges may negatively affect the performance of the respective projects.

Engaging users' participation on project development is vital in the improvement of performance of the projects, as effective user participation has a positive association with the performance of the projects (Oni, 2017). In addition, the potential benefits of involving users in the project development and enhancing their participation in the projects have also the potential of reducing the cost of decision-making processes (Martins, 2017). For instance, more resources in terms of time and money may be required to address the challenges experienced during the implementation of internal controls but if users of the system proactively used the resources during the project development; the costs could be reduced significantly.

User's participation is not used at all stages of the project development, which hinders the performance of the projects (Kassen, 2017). Furthermore, as Kang (2014) observes, it is only at the implementation stage of project development where users are engaged. And that the decision-making requires an active engagement and involvement of users participation in the long-term scenario for the success of a the project (Kassen, 2017). A similar observation is made by Zuiderwijk et al. (2015) who says, "Today most governments have adopted one or more participation technologies to interact with users, for instance, open data technologies." Hence, the users of projects who are the implementers and beneficiaries of the projects should be highly motivated to take part in the project development.

According to literature, users of the projects empowerment is one of the key ingredients for successful projects through consulting and decision -making processes (Kang, 2014). However, studies do not show the specific project stages upon which the user's empowerment is required for the development of project hence it implies allowing them to influence the decisions made by the project management.

In another Cruz-Jesus et al. (2012) reported that computer illiteracy or limited access to infrastructure and internet connections and accessibility may hamper full engaged of users in the project development. A similar observation is made by Charalabidis and Zuiderwijk (2012).

In Poland Kollmann and Kayser (2010) propounded that the purpose of governments all over the world is to implement citizenship sourcing initiatives to integrate users of the systems in decision-making processes. A more participative decision-making process is associated with open-minded government and which is assumed to benefit public service quality and interactive value creation. Naranjo and Oliveira (2018) reveal further that the Local Government Authorities should design strategies for the promotion and diffusion of e-participation amongst the citizen during the decision-making process. In addition, according to Vragov and Kumar (2013) the potential benefits of involving citizens in consultation and decision-making is to reduce the costs of democratic and decision-making processes. Hence, user's participation if well involved during the development of projects may add value to the performance of the projects in the Local Government Authorities.

In Thailand, Macintosh (2004) and Omar et al. (2017) suggested that identifying and prioritizing the stakeholders who are the main users of internal control systems can improve accountability in the public sector. they observe further that empowering users on participation implies, allowing to influence the decisions made by the government. Sanford and Rose (2007) found out that citizen participation in digital governance lead to transparency, efficiency and quality of public service. Hence, users of the systems in the Local Government Authorities play a big role for the implementation of effective internal controls.

In Portugal, Allegretti and Antunes (2014) noted that the users of the website are important in providing insights and experience of government service. In addition, they found out that participation of users in the process of developing technology is beneficial as it ensures reliability of the developed technology. However, Kim and Gupta (2014) noted lack of consensus regarding the involvement of users during the system development. Therefore, users of internal control systems cannot be seen as a separate challenge in government authorities but rather as an integrated part of the process of organizing, managing and performing internal control systems.

In Kenya, Hammersley et al. (2008) showed that the staff should be involved in the development of projects to ensure the determinants do not negatively influence the system and ensure that controls are in place because once the staff know about the system then they can embrace the controls to ensure assets are safeguarded, which might involve the division and sharing of duties, order in the work, detection and prevention of errors and accuracy and completeness of work and adherence to the management policies. Moreover, Tunji (2013) found that engaging citizens in consultation and decision making is vital in promoting a more efficient and inclusive society. However, as Omar et al. (2017) observe the implementation of e-participation is still very challenging and susceptible to failure due to the risk of low adoption rates on the part of citizens. Hence, the involvement of citizens in decision-making processes and during project development adds value to the entity.

In Tanzania, URT (2014) showed that the major challenge of gas implementation policy was poor community participation during the development of natural gas policy in Tanzania. As Lambert, Leuz and Verrecchia (2007) also showed that the biggest challenge facing local suppliers in oil and gas industry in Tanzania is the low participation of local suppliers in legal framework which is stipulated in the laws, regulations and license agreements to ensure that, these suppliers receive the necessary attention to enforce local content ambitions in the oil and gas industry. As IURT (2014) concludes, it is necessary to critically investigate the key users of the systems and related the impacts for developing a sustainable management system.

As reported in the previous studies, the participation of the users of in development projects is important. However, they did not show the extent to which the performance of the project was influenced by users' participation in the project.

Therefore, inadequate participation of users on the project development poses challenges which finally affect the performance of the projects in the LGAs. This study investigated the influence of user's participation on project development and performance of projects in the Local Government Authorities in Tanzania.

## **2. 0. Methodology**

The study adopted a cross sectional survey research design, where the analysis comprised the data of variables which were collected at one given point in time across a sampled population. The selected LGAs for the study area comprised Dodoma City, Ilala City and Iringa Municipal Councils. Other selected LGAs include Singida District and Chamwino District Councils whose financial statements were withdrawn by the Controller and Auditor General (CAG) due to irregularities and mismanagement of the projects' funds, as were also supported by various studies that projects in the LGAs have experienced persistent poor performance, corruption and mismanagement of the funds that pose a significant risk to the projects (URT, 2018; Kang, 2014). More importantly, the projects under the study are agriculture, water and health in the selected LGAs, where heads of the projects who are also coordinators were fully involved.

Five questionnaires were developed, they sought to capture information related to: (i) the extent upon which users are involved at the planning stage of project development, the study wanted to investigate if users of the projects are involved in planning the projects being implemented. (ii) The extent to which users are involved in the designing stage of the project development, the study wanted to investigate if users of the projects are involved in the designing of the projects to be implemented. The aim was to find out the extent to which the users of the project participated in the designing of the projects to be implemented (iii) The extent to which users are involved in the implementation stage of the project development, the study wanted to investigate if users of the projects are involved in the implementation stage of the projects to be implemented. The aim was to find out the extent to which the users of the project participated in the implementation stage of the projects development (iv) The extent to which users are involved in monitoring and evaluation stage of the project development, the study wanted to investigate if users of the projects are involved in monitoring and evaluation stage of the projects implemented. The aim was to find out the extent to which the users of the project participated in monitoring and evaluation of the projects implemented (v) The extent to which users are involved in follow up stages of the project development, the study wanted to investigate if users of the

projects are involved in the follow up stage of implemented projects. The aim was to find out the extent to which the users of the project participated in the follow up stage of the implemented projects. The questions required the respondents to select the following: Strongly disagree, disagree, neutral, agree and strongly agree.

The sample was selected from a sampling frame of 1002 staffs from the selected LGAs. The proportional sampling was used because the target population is greater than 1,000 items . Thus, upon the five LGAs selected, a sample of 278 was selected from the population of 1,002 based on a simple random sample size determination formula below:

$$n = \frac{\frac{z_{\alpha/2}^2 P(1-P)}{e^2}}{1 + \frac{z_{\alpha/2}^2 P(1-P)}{Ne^2}} = \frac{\frac{1.96^2 \times 0.5(1-0.5)}{0.05^2}}{1 + \frac{1.96^2 \times 0.5(1-0.5)}{1002 \times 0.05^2}} = 277.69 \text{ approximately } 278$$

Thus, the level of confidence which placed 95 percent, which provide us Z Value of 1.96 per the normal table. Where Z is the critical value that is 1.96 and e is the margin of error 5 percent, which is 0.05, p is the probability proportional, which is 0.5, N is the population and n is the sample size. The proportional sampling is used when the population is large.

Four key official staff, who are directly concerned with the performance of projects in relation to the research objectives, were sampled from each LGA. In order to get the key officials, a purposeful sampling technique was used as shown in Table 1

**Table 1: Summary of the Sample Size and Sampling Plan**

S/N	Type of respondents	Sampling method	Sample size	Remarks
1	Key official staff	Purposeful Sampling	20	These consist of four coordinators of projects in five LGAs
2	Project Staff	Stratified and Simple random sampling	278	These are staff involved with projects from the five LGAs

Semi structured interview, focus group discussions and questionnaire survey methods were used for the collection of primary data where secondary data were obtained through written or printed materials particularly from the financial statements of projects, project progress reports and human resource reports.

Factor analysis was used during the pilot study, in order to test the validity of the study items. Factor analysis was computed for the variables under the study and the results had a factor loading above 0.5 whereby Cronbach's alpha was used to measure the consistence of variables under the study. Participation of users had a score of  $\alpha = 0.703$ , which gives sufficient confirmation of data reliability for the independent variables. Observed by Zikmund et al. (2010), a Cronbach's alpha of 0.60 is a minimum level acceptable.

Moreover, prior to the data analysis, the collected data were edited and coded to render them amenable for processing using SPSS V. 26 software. The common problems of multicollinearity were carefully examined. The diagnostic tests to detect the presence of the econometric errors were performed by using multinomial likelihood estimation method. The results are presented in the form of tables, bar charts, pie charts and graphs. In addition, some of the results are presented in words particularly those from focus group discussions and key informant interviews.



Multiple linear regression model was employed under the study. The aim of the model is to obtain a model which best predicts the chance of an outcome variable (let say  $y$ ) as a function of explanatory variables (let say  $x$ 's). Before employing the multiple regression and partial correlation analysis, the participation of users score or index was obtained by adding each item in the participation of users to obtain the total score or index which is a continuous variable. This is because the variable is always considered as a continuous variable if it has at least five distinct categories as supported by Spencer et al. (2015). Similarly, the projects' performance score or index was obtained by adding each item and obtaining a total score or index. Then, after having obtained these variables the partial correlation, multiple linear regression model was employed and the following diagnostics checks such as box plot was employed to assess whether there is an outlier, test of heteroskedasticity by using Breusch pagan test, test multicollinearity by using the variance inflation factor (VIF), test of linear association between the projects' performance score and Participation of users and at last the test of autocorrelation were employed in order to ensure that the estimate obtained from the multiple linear regression model are unbiased, efficient and consistent.

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \varepsilon$$

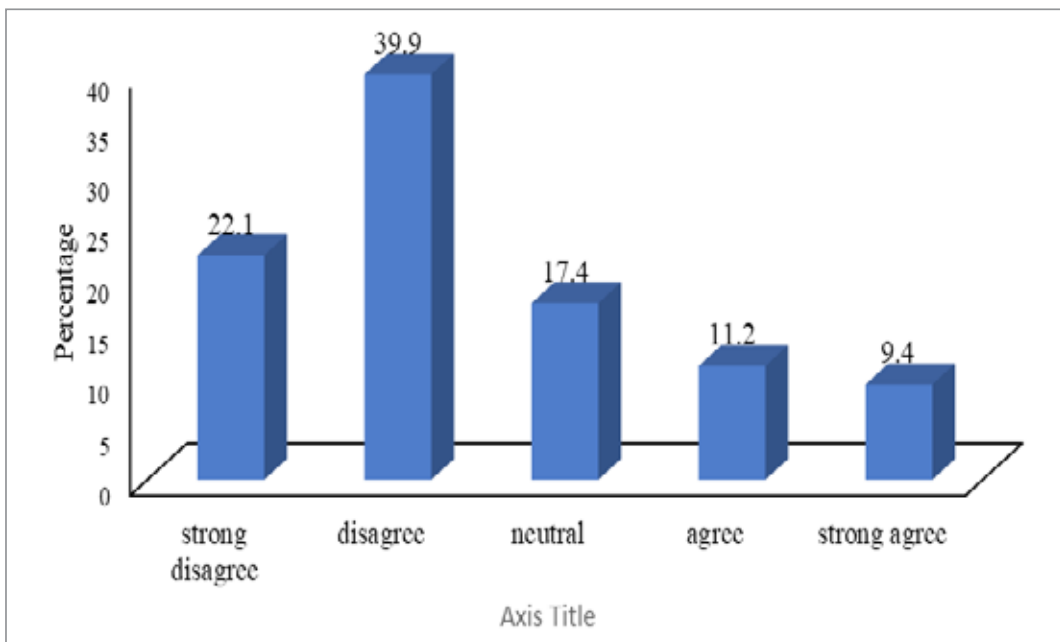
$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 (X_A + X_B + X_C + X_D + X_F) + \varepsilon$$

Whereby  $Y$ = project performance score or index =Nature of local government authorities this is categorical variable 1 if urban, =Age of Local Government Authorities was a dummy variable 1 if age is above 10 years and = participation of users score or index,=Planning,=Designing,=Implementation, =Monitoring and evaluation and =Follow up.

### 3.0 Results and Discussion

#### 3.1 Involvement of Users in Planning Stage of Project Development

The findings on the involvement of users of projects in the planning stage indicated that 22.1 percent of the respondents strongly disagreed and 39.9 percent disagreed that they were involved in the planning stage of the project system's development. In addition, the respondents also said, they did not receive adequate communication on this matter from neither the responsible officers nor the LGAs management. Whereby 11.2 percent of the respondents agreed and 9.4 percent strongly agreed they were involved in the project. About 17.4 percent of the respondents were neutral as shown in Figure 1:



**Figure 1: Involvement of Users in Planning Stage of Project Development**

Therefore, the user group of projects is seen as passive receivers of the project outcome and not as active participants in planning stage of the project. Similar results were reported by persons found in the field as one male interviewee said,

*“We are not involved in the planning of the project; the project headquarter are doing everything concerning the project planning. We as implementers of the project are not involved at all”*

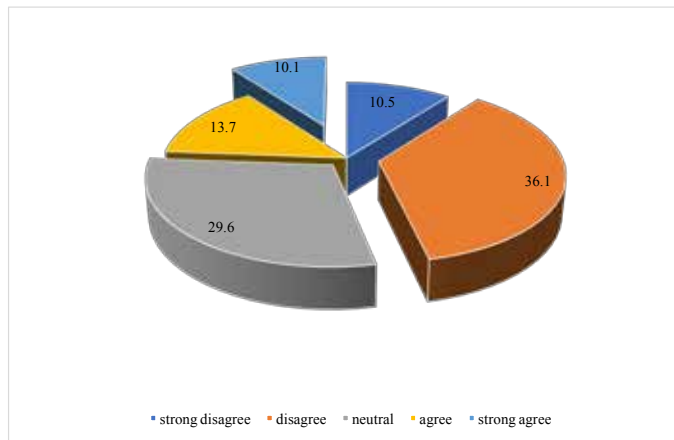
Another female interviewee had this to say,

*“The management does not care about involving the users of the projects during the planning stage of the projects, that’s why the performance of the project is not effective and as a result our projects are poorly performing.”*

These findings were supported by CAG (2020) in the 2019/2020 financial year report indicating that there was non-involvement of community on the project planning. For instance, it was observed that the construction of piped water supply for Mtakuja and Songambebe villages at Nsimbo District Council was implemented through contract No. LGA/161/2017-2018/BHL/W/05/LOT worth TZS 600,702,298 without the involvement of the community.

### **3.2 Involvement of Users in the Designing Stage of Project Development**

The findings on the involvement of users in the designing the project show that 10.5 percent of the respondents strongly disagreed and 36.1 percent disagreed that they were not involved in designing the projects. In addition, they reported not have been adequately informed about project management. On the other hand, 10.1 percent of the respondents strongly agreed and 13.7 percent agreed not to have been involved in the designing the projects. About 29.6 percent of the respondents were neutral as shown in Figure 2:



**Figure 2: Involvement of Users in the Designing Stage of Project Development**

Thus, the project user groups are still seen as passive receivers of the designed projects as indicated above.

The above findings were also reported by a male interviewee who said,

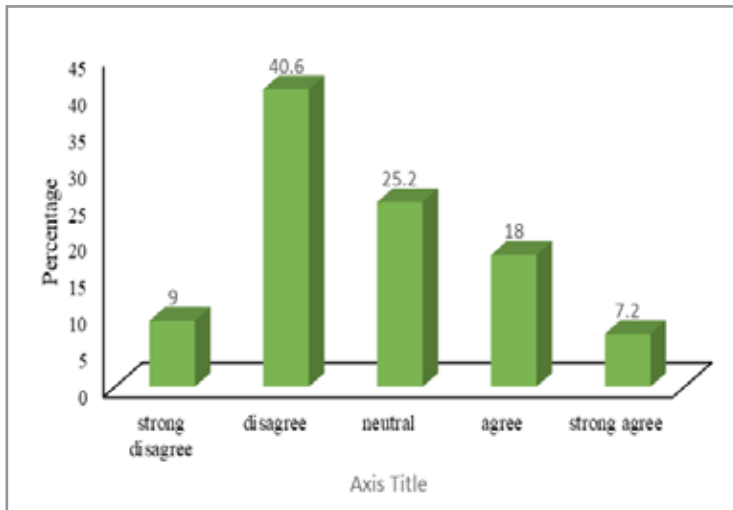
*“I know nothing about designing the projects, we were not involved at all, we just implement the designed projects emanating from the project’s management”*

Another female interviewee said,

*“Designing of the projects could be effective if users of the project could be involved into the process of designing the projects, from my experience actually we are not involved in the designing/ formulation of the projects”*

### 3.3 Involvement of Users in the Implementation Stage of Project Development

The findings on the involvement of projects users at the implementation stage showed that the minority (9%) of the respondents strongly disagreed and majority (40.6%) disagreed that they were not involved in the implementation stage of the project. In addition, they said that they were not adequately informed about the matter by the project management. On the other hand, 7.2 percent of the respondents strongly agreed and 18 percent agreed that they were not involved in the implementation stage of the project. About 25.2 percent were neutral as shown in Figure 3:



**Figure 3: Involvement of Users in the implementation Stage of the Project Development**

Thus, the project user groups are still seen as passive receivers of the project since they have not effectively participated in the implementation stage of the project development as indicated above.

The above findings were also supported by male interviewee who said,

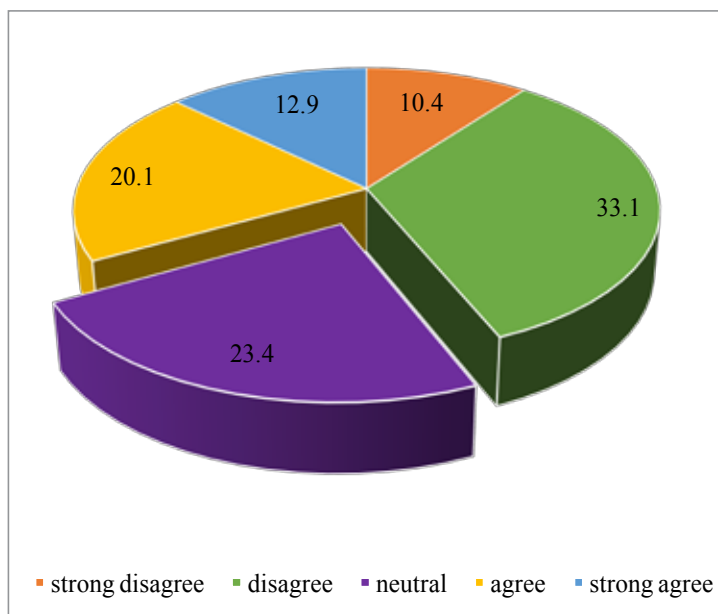
*“Project planning are done to the headquarters; we are not even effectively involved in the implementation of the projects. Decisions on how to implement the project are also done at the headquarters. We are just recipient of the projects.”*

Another female interviewee said,

*“During the Implementation stage, users of the projects are not involved to a large extent that is why the projects fail. Users of the projects know the environment of projects, therefore they should be used fully at each stage of the project development including implementation stage.”*

### 3.4 Involvement of Users in Monitoring and Evaluation Stage of the Project Development

The overall findings on involvement of the project users in monitoring and evaluation of the project indicate that 10.4 percent of the respondent strongly disagreed and 33.1 percent disagreed that users were not involved in monitoring and evaluation of the project development. they also reported not to have been aware of the issue of monitoring and evaluation of the projects. On the other hand, 12.9 percent of the respondents strongly agreed and 20.1 percent agreed that they were not involved in monitoring and evaluation of the project development. About 23.4 percent were neutral as shown in Figure 4:



**Figure 4: Involvement of the Users in Monitoring and Evaluation Stage of the Project Development**

Thus, the project user groups are still seen as passive receivers of the projects' outcome as they were not involved in monitoring and evaluation of the project development as indicated above:

One of the female interviewee observed,

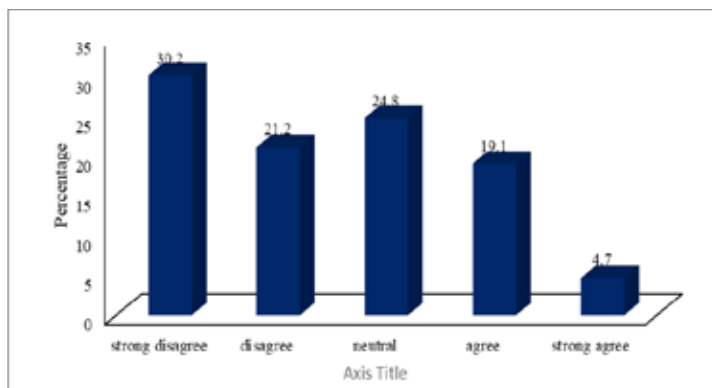
*“We the Project staff are not involved in the monitoring and evaluation of performance of the projects. We have not been prepared by the project management on how we can monitor and evaluate our projects effectively.”*

Another female interviewee stated,

*“Monitoring and evaluation of the performance of the projects, I think it is done by the management, we as users of the projects are not involved at all. We communicated to the management on this important matter of involving us particularly on how to conduct evaluation of the outcome of the projects but it was not taken seriously by the management.”*

### 3.5 Involvement of Users in the Follow up Stage of the Project Development

The findings on the project users regarding the follow up stage of the project development system indicate that 30.2 percent of the respondents strongly disagreed and 21.2 percent disagreed that they are involved in the follow up stage of the project development, also they said that the management did not play its role by involving users of the project in the follow up stage of project development. On the other hand 4.7 percent of the respondents strongly agreed and 19.1 percent agreed that they were involved in the follow up stage of the project development. About 24.8 percent of the respondents were neutral as shown in Figure 5:



**Figure 5: Involvement of Users in the Follow up Stage of the Project Development**

Thus, the project user groups are considered as active receivers of the project feedback. Follow up of the projects is made at the management level while users of the projects are not involved during the follow up stage of the implemented projects.

Similar findings are reported by Moeller (2011), who revealed that, it is necessary to critically investigate the key users of the project and definitely used upon follow up stage of the performance of the projects.

One of the male interviewees said,

*“We Project staff are not involved in following up the performance of the projects. If the project management have not invested on capacity building of the staff on how to evaluate the performance of the projects, how can project staff make follow ups on the implemented projects”.*

Another female interviewee said,

*“Following up the performance of projects is very important for the effectiveness of the projects. We as users of the projects are not involved in the follow up of the projects, we only receive the feedback of our projects from the management.”*

### **3.6 Users Participation on the Performance of Projects in the LGAs**

Respondents' opinion on whether users of the projects are involved in the planning stage of the development projects, on average score (2.4601) of the respondents disagreed, meanwhile respondents' answers on whether users of projects are involved in the designing stage of the project development, on average score (2.7690) of the respondents disagreed. The respondents' opinion on whether users of the projects are involved in the implementation stage of the project development, on average score (2.7374) of the respondents disagreed, whereby the respondents' opinion on whether users of the projects are involved in



monitoring and evaluation of the project development, on average score (2.9209) of the respondents were neutral.

Finally, the respondents' opinion on whether users of the projects are involved in the follow up stage of the project development, on average score (2.4676) of the respondents disagreed. The overall results indicate that on average score (2.6710) of respondents disagreed that the users participated in the development of projects as shown in the Table 2.

**Table 2: Descriptive Statistics**

Variable	Mean	Rank	Decision
Users of the projects are involved in the planning stage of the project development	2.4601	5	D
Users of the projects are involved in the designing stage of the projects to be implemented	2.7690	2	D
Users of the projects are involved effectively in implementation of the projects	2.7374	3	D
Users of the projects are involved in the monitoring and evaluation of the projects' performance	2.9209	1	D
Users of the projects are involved in the follow up of the projects	2.4676	4	D
<b>Overall Mean</b>	<b>2.6710</b>		<b>D</b>

**KEY:** Mean scores ranging from 1-1.80=Strongly Disagree, 1.81-2.80= Disagree, 2.81-3.20=Neutral, 3.21-4.20=Agree, 4.21-5.00=Strongly Agree

These findings are also reported by Naranjo-Zolotov et al. (2019) observing that, the LGAs should design strategies for the promotion and diffusion of e-participation amongst the users during the decision-making process. In addition, similar results are also reported by Martha et al. (2017) who showed that, the staff should be involved in the development of projects for effective project performance. These findings imply that there is inadequate users' participation in project development which hinder performance of the projects in LGAs

### 3.7 Users' Participation and the Projects' Performance

The findings in Table 3 show Partial correlation employed to explore the relationship between participation of users (as measured by the participation of the users score) and the projects' performance (measured by the project performance score), while controlling for age of the project and nature of the Local Government Authorities. Preliminary analyses were performed to ensure there were no violation of the assumption of normality, linearity and homoscedasticity. There was a weak, positive and partial correlation between participation of the users and project performance, controlling for age of the project and the nature of the Local Government Authorities, ( $r=0.152$ ,  $n =274$ ,  $p=0.001$ ). As presented in Table 3, the coefficient of determination of R square is 0.104 and R is 0.323 at 0.05 significance level. The coefficient of determination indicates that 10.4percent of the variation of the projects' performance was explained by independent variables included in the model.

**Table 3: Participation of the Users' and Projects' Performance**

Control Variables			Participation users	Project Performance
Age and Nature of the LGAs	Participation of users	Correlation	1	0.152
		Significance (2-tailed)		0.012
		df	0.000	271
	Project Performance	Correlation	0.152	1
		Significance (2-tailed)	0.012	
		df	271	0.000
R	0.323			
R Square	0.104			
Adjusted R Square	0.095			
Std. Error of the Estimate	5.56608			

**\*\* Significant at 0.01(2- tailed)**

### 3.8 Participation of the Users versus the Performance of Projects in the LGAs

The analysis of variance in Table 4 shows that the model used significantly at ( $P < 0.001$ ,  $F=10.539$  and the degree of freedom (DF) = 274) accounted for the joint variation of independent variables with the dependent variables. This implies that the age of the Council where the projects were implemented and the nature of the Council where the projects were implemented and participation of the users had significant combined effect on the projects' performance.

**Table 4: Analysis of Variance**

Model	Sum of Squares	Df	Mean Square	F	Sig.
Regression	979.566	3	326.522	10.539	.000b
Residual	8395.91	271	30.981		
<b>Total</b>	<b>9375.476</b>	<b>274</b>			

Multiple linear regressions were further used to assess the effect of age, nature and participation of the users on the projects development.

The results show that participation of the users was statistically significant ( $p\text{-value} < 0.01$ ) and had positive influence on the performance of the project. This implies that a unit change in the participation of users will increase the project's performance by the rate of 0.221 units. The Nature of Local Government Authorities was statistically significant ( $p\text{-value} < 0.01$ ) and had positive influence on the performance of the project. This implies that the projects implemented in the urban councils surpassed the projects implemented in the rural councils at the rate of 2.432 in terms of performance. Age was statistically significant ( $p\text{-value} < 0.5$ ) and had positive influence on the projects performance with regression coefficient of 1.596. This implies that the projects implemented in the councils with more than 10 years surpassed the projects implemented in councils with less than 10 years in the project performance at the rate of 1.596. Even when age, nature of the Local Government Authorities and participation of the users are non-existent, the projects' performance is still positive at 18.135 indicating that there are other drivers of the projects' performance.

**Table 5: Regression Output of the Participation of Users and the Projects' Performance**

Variable	Unstandardized		Standardized	T	Sig
	Coefficients		Coefficients		
	B	Std. Error	Beta		
(Constant)	18.135	1.294		14.015	0.000
Age	1.596	0.793	0.133	2.013	0.045
Nature of LGAs	2.432	0.816	0.197	2.98	0.003
Participation of users	0.221	0.085	0.15	2.59	0.010

**Note** -Nature of the LGAs was a dummy variable 1 if it is urban and 0 if it is rural and also the Age was dummy variable 1 if it is above ten years and 0 if it is below ten years.

## 4.0 Conclusions and Recommendations

Performance of the projects depends much on the effectiveness of the involvement of projects users at each stage of the project development. Poor performance of projects is a consequence of inadequate participation of the users during the development of the project. Thus, in order to improve the performance of projects, the study recommends for full participation of projects users at each stage of the project development; also recommended is the establishment of effective policies on the work environment for the project implementers because these policies enhance institutional capacity in the projects. Moreover, the study recommends for a rewarding policy for the implemented projects so as to raise the morale of the staff. Therefore, in this area the study recommends for the establishment of a People centred Holistic Engagement (PeCHE) Model that ensures that users are maximally engaged during the cycle of project development.

## References

Allegretti, G., & Antunes, S. (2014). The Lisbon Participatory Budget: results and perspectives on an experience in slow but continuous transformation. Field Actions Science Reports. *The Journal of Field Actions*, (11), 14-26

- Aramide, S. F., & Bashir, M. M. (2015). The effectiveness of internal control system and financial accountability at local government level in Nigeria. *International Journal of Research in Business Management*, 3(8), 1–6.
- Cruz-Jesus, F., Oliveira, T., & Bacao, F. (2012). Digital divide across the European Union. *Information and Management*, 49(6), 278–291.
- Fadzil, F. H., Haron, H., & Jantan, M. (2005). Internal auditing practices and internal control system. *Managerial Auditing Journal*, 20(8), 844–866.
- Hammersley, J. S., Myers, L. A., & Shakespeare, C. (2008). Market reactions to the disclosure of internal control weaknesses and to the characteristics of those weaknesses under section 302 of the Sarbanes Oxley Act of 2002. *Review of Accounting Studies*, 13(1), 141–165.
- Janssen, M., Charalabidis, Y., & Zuiderwijk, A. (2012). Benefits, adoption barriers and myths of open data and open government. *Information Systems Management*, 29(4), 258–268.
- Kang, M. (2014). Understanding public engagement: conceptualizing and measuring its influence on supportive behavioral intentions. *Journal of Public Relations Research*, 26(5), 399–416.
- Kassen, M. (2017). Open data in Kazakhstan: incentives, implementation and challenges. *Information Technology & People*, 30(2), 301–323.
- Kim, H.-W., & Gupta, S. (2014). A user empowerment approach to information systems infusion. *IEEE Transactions on Engineering Management*, 61(4), 656–668.
- Kollmann, T., & Kayser, I. (2010). A comprehensive approach to citizen engagement in e-democracy. 6th International Conference on E-Government-ICEG2006, 54–62. Academic Conferences and Publishing International Cape Town.
- Lambert, R. A., Leuz, C., & Verrecchia, R. E. (2007). Accounting information, disclosure, and the cost of capital. *Journal of Accounting Research*, 45(2), 385–420.

- Macintosh, A. (2004). Characterizing e-participation in policy-making. 37th Annual Hawaii International Conference on System Sciences, 10–27.
- Martins, J., Gonçalves, R., & Branco, F. (2017). A full scope web accessibility evaluation procedure proposal based on Iberian eHealth accessibility compliance. *Computers in Human Behavior*, 73, 676–684.
- Naranjo Zolotov, M., Oliveira, T., & Casteleyn, S. (2018). E-participation adoption models research in the last 17 years: a weight and meta-analytical review. *Computers in Human Behavior*, 81, 350–365.
- Omar, A., Weerakkody, V., & Sivarajah, U. (2017). Developing criteria for evaluating a multi-channel digitally enabled participatory budgeting platform. *International Conference on Electronic Participation*, 3–11. Cham.: Springer.
- Omolehinwa, E. (2003). *Foundation of accounting*. Lagos: Pumark Nigeria Ltd.
- Oni, A. A., Oni, S., Mbarika, V., & Ayo, C. K. (2017). Empirical study of user acceptance of online political participation: Integrating Civic Voluntarism Model and Theory of Reasoned Action. *Government Information Quarterly*, 34(2), 317–328.
- Sanford, C., & Rose, J. (2007). Characterizing eParticipation. *International Journal of Information Management*, 27(6), 406–421.
- Schaupp, L. C., Carter, L., & McBride, M. E. (2010). E-file adoption: a study of US taxpayers' intentions. *Computers in Human Behavior*, 26(4), 636–644. <https://doi.org/http://dx.doi.org/10.1016/j.chb.2009.12.017>
- Tunji, S. T. (2013). Effective Internal Controls System as Antidote for Distress in the Banking Industry in Nigeria. *Journal of Economics and International Business Research*, 1(5), 106–121.
- United Republic of Tanzania. (2014). Accounting and Administrative Controls. Retrieved August 17, 2018, from [http://www.sulgo.or.tz/uploads/media/Accounting\\_Participants\\_D%0A](http://www.sulgo.or.tz/uploads/media/Accounting_Participants_D%0A)

Vragov, R., & Kumar, N. (2013). The impact of information and communication technologies on the costs of democracy. *Electronic Commerce Research and Applications*, 12(6), 440–448.

Zuiderwijk, A., Janssen, M., & Dwivedi, Y. K. (2015). Acceptance and use predictors of open data technologies: drawing upon the unified theory of acceptance and use of technology. *Government Information Quarterly*, 32(4), 429–440.

*Managing Editor*  
*African Journal of Accounting and Social Science Studies (AJASSS)*  
*Tanzania Institute of Accountancy*  
*P. O. Box 9522,*  
*Dar es Salaam*  
*Tanzania*  
*E-mail: [ajasss@tia.ac.tz](mailto:ajasss@tia.ac.tz)*