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Abstract

Force account procurement method usage by public entities is very essential in improving the performance of Local Government Authorities’ construction projects as it reduces the costs of various projects through effective and efficient utilization of resources. Despite the benefits obtained from the use of force accounts by procuring entities still, there are challenges facing its implementation in terms of value for money. The study guided by Resource-based Theory. A Cross-sectional survey design employed. Simple random sampling used to select a sample of 116 secondary schools using force account as the method of procurement. Primary data was collected using administered structured questionnaire and interview guide, while secondary data collected through a documentary review. Quantitative data were analyzed using descriptive statistics to compute percentages means of respondents. Inferential statistics analysis carried out using Multiple Regression. Thematic analysis adopted for qualitative data analysis using NVivo. The findings show that force accounting usage has a positive significant effect on procurement process compliance. The challenges facing secondary schools using force account in construction include lack of qualified personnel to manage such projects, failure in achieving the intended quality, delay in delivery of item, human resource inexperience to run and manage huge construction projects, ineffective record keeping, poor supervision and top management interference. Therefore, the study recommends that capacity building training to be provided to
all force account users, there should be a maximum threshold amount for force account usage, close supervision of force account projects is very essential, competent managers, project implementation teams, or supervisors must be selected based on profession, expertise, and experience in a particular type of project. Procuring Entities to enforce professionalism and ethical practices in procurement projects and ensure all procurement standards such as inspection of ordered items, record keeping are adhered as per the procurement governing law and guidelines.

**Key words:** force account, local government authorities, value for money, compliance

**Introduction**

Organizations globally, strive to ensure minimization of costs while improving quality in construction projects using various methods of procurement including force account (FAM) (France, 2019). Proper selection of the method of procurement helps to avoid problems related to time and cost to achieve the project specified goals (Ramasamy et al., 2017).

Cost overrun in construction projects is a challenge facing developing countries than developed countries caused by lack of financial resources, staff training in the skill area relevant to the project, risk management strategies, poor site management, and supervision. Others include contractors and consultant tendering faults, political instability, poor contract management, environmental, social-political instability, and procurement management factors, financing and payments of completed projects, lack of materials and equipment due to poor inventory control (Almaktari et al., 2017).

According to Public Procurement Regulations Act [PPR] (2013), there are various methods of procurement including tendering, shopping, direct contracting, force account, community participation as well as public-private partnerships. Force account plays a very important role, as it may be applicable in works that are scattered or are in remote locations for which qualified construction firms are unlikely to tender at reasonable prices, work is required to be carried out without disrupting ongoing operations. risks of unavoidable work interruption are better borne by a procuring entity or public authority than by a private contractor, there are emergencies which require prompt attention, the procuring entity has qualified personnel to carry out and supervise
the required works and the maintenance or construction is part of the routine activity of the procuring entity (PPRA, 2020).

The use of force account increases greater opportunity for government to yield benefits in terms of cost, quality, staff capacity building, internal confidentiality, and security assurance. In addition, The Public Procurement Regulations Act, (2013) requires procurement entities to follow public procurement principles including provision of equality of opportunity to all tenderers in competitive tendering; fairness of treatment to all parties; and the need to obtain the best value for money in terms of price, quality and delivery having regard to set specifications and criteria.

Despite the benefit of force account Mbabazi and Mugurusi (2018) revealed that, lack of adequate and reliable equipment due to breaks down and the cost of hiring equipment lead to delays in the execution of works. Also, lack of skilled professional personnel, inadequate training on the implementation of the force account method to key stakeholders such as political leaders, accounting officers, procurement staff and district engineers that lead to poorly maintained equipment.

In addition, irregularities in contract management and accountabilities, lack of enough funds, lack of competitions as procurement manager procured materials direct from suppliers. Also, (Tekka, 2019) found that FAM depends on training to acquire professionalism, supply chain involving inventory control, project committee and government support for effective and efficient performance. In addition, effective application of FAM depend on supervising consultancy, collaboration with procuring entity and executing team based on well detailed documents prepared before and after renovation during implementation of this methods (Shengeza, 2018).

The use of Force Account approach for executing public works in Tanzania existed since Financial year 2016/2017 where the government has put more emphasis on the use of Force Account approach in the construction and rehabilitation of public infrastructure such as schools, hospitals, colleges and public offices (United Republic of Tanzania [URT], 2021).
PPRA (2019) revealed that, some of procurement through force account implemented at schools had challenges such as the tender document missed necessary information relating to the tender, the evaluation criteria provided in the tender document were ambiguous, procurement management unit and tender board were not involved in the procurement process from the beginning of the project to the completion. Other, are document missed necessary information relating to the tender, and the evaluation criteria provided in the tender document were ambiguous. Also, the procedures provided by Reg. 131 (4) (b) and 5 of Public Procurement Regulations [PPR] (2013) were not followed, and PEs were not conducting mini competition on prices of building materials from at least three suppliers with framework, lack of inspection reports of works, weaknesses on contract management, and quality control.

**Statement of the Problem**

Force account procurement method is the appropriate method used in construction projects in local government authorities as it reduces costs and time of completion of various projects and facilities to attain the best value for money for the country (France, 2019).

Knowing the importance of force account, the government emphasize on the use of force account in the construction such as of schools and hospitals to improve service delivery to Tanzanian. The ministry of Education science, Technology and Vocational Training (MoEST) spent Tzs 800 million to 1 billion in construction of staff quarters, class rooms, laboratories, dormitories (MoEST, 2017).

Despite the benefits obtained from the use of force account by procuring entities, the CAG report 2020/2021 revealed a number of challenges including questionable competition for TZS 2,134,305,510, loss of TZS 100,156,000 due to abnormal prices as items bought at higher price as compared to normal market prices. Other challenges are improper recording of stores, goods worth TZS 48,759,215 were either not inspected and accepted at all or inspected, inadequate technical specifications in the Material Schedule (BoQ). Other challenges include delays in completion of projects, inadequate quality control, and shortage of qualified personnel capable of supervising construction through Force Account. Thus, value for money will not be achieved during implementation of construction projects in the education sector (URT, 2021).
Little is known on the effect of force account method on procurement process compliance. Thus, the present study seeks to investigate the effect of force account implementation in the selected secondary school construction projects in Mwanza region for improvement of construction projects procurement process in Tanzania to achieve value for money. 

**Objectives of the Study**

**General Objectives:** To investigate the effects of Force Account method usage on the procurement process compliance in Mwanza secondary school construction projects.

**Specific Objectives**

1) Identifying the challenges faced by Mwanza government secondary schools in implementing force account method in construction projects.

2) Identifying the benefits ahead of the use of force account method in government secondary school construction projects in Mwanza.

3) Examine the effects of force account method on compliance with procurement process in Mwanza secondary schools construction projects.

**Research Questions**

1) What are the challenges faced by Mwanza government secondary schools construction projects in implementing the force account method?

2) What are the future opportunities from the use of force account method in Mwanza secondary school construction projects?

**Research Hypothesis**

Force account method usage has no effects on procurement process compliance in Mwanza region government secondary school construction projects.

**Rationale of the Study**

The study serve as an assessment of force account usage in Tanzania and as a performance review of the implemented force account projects under the Ministry of Education, Science and Technology (MOEST) and President’s Office - Regional Administration and Local Government
(PO – RALG) as it will have noteworthy implication to the development of construction project across the country.

The findings revealed areas of administration of force account method that requires improvement and suggest possible remedies to different actors responsible for public procurement management.

**Conceptual Definition of terms**

**Force account**

According to PPR (2013) as amended in 2016 that governs procurement activities in Tanzania defines FA as a construction by the procuring entity itself or use of public or semi-public agencies or departments concerned, where procuring entity or the public or semi-public agency uses its own personnel and equipment or hired labour.

**Theoretical Framework**

The proposed study will be guided by the Resource Based Theory (RBT) whereby According to (Barney, 1991) firm resources include all physical resources, human resources, information resources, organizational processes, and even organizational capital resources (internal and external relations) that can be leveraged by a firm for competitive advantage.

This theory describe how organizations can exploit their resources both internal and external resources, and capabilities to achieve a sustainable competitive advantage. It further states, the exploitation of these key resources and capability to the best use led to performance growth of the organization in terms of cost minimization, profit generation, efficiency in operations and competitive advantage.

The establishment of force account usage in Tanzania is a narration of the resource-based theory implementation. Force Account method requires procuring entities to have human resources with capacity and experience to enable compliance with the Law and regulations of public procurement, equipment or hired labour. Therefore, theory and its assumption will guide the assessment of force account usage in the Local Government Authorities’ performance in terms of
having qualified and competent personnel, cost minimization, quality and timely completion of projects to achieve value for money.

**Empirical Literature Review**

Public sector are required to use force account method of procurement for various construction projects to ensure value for money is achieved in spending scarce resources (France, 2019).

Force account method cause the economic empowerment of local skilled labors and hence causing great changes to their life as a result of capital increase and knowledge gain in terms of financial management, procurement procedures, health and safety, contract management as well as human resource management (Tekka, 2017).

The adoption of force account mechanism in road maintenance works procurement in Uganda was unsatisfying (Mbabazi & Mugurusi, 2018). Among the listed reasons behind the unsatisfactory performance includes; irregularities in the procurement of the inputs used for force amount mechanism, delays in executing the works, irregularities in contract management and insufficient accountabilities for force account activities. To counter the unsatisfactory performance, the study recommended that the practiced policies and guidelines needs review, training of key involved stakeholder on the implementation force account projects is inevitable so as the government can save money when using this procurement mechanism.

Force Account method implementation in Tanzania is directed by Public Procurement Act No.12 of 2011 (URT, 2011) (as amended, 2016) and Public Procurement Regulation GN. 446 of 2013 (As amended, 2016) (PPR, 2013). Policies and legal framework work together with guidelines issued by Ministry of Education Science and Technology (MoEST), President Office Regional Administration and Local Government Authority (PO RALG) and Public Procurement Regulatory Authority (PPRA) all together help to enforce an effective application of Force account method.

Despite all these policies and legal framework on the execution of force account projects, the force account method was inadequately monitored, and evaluated by Public Procurement Policy Division (PPPD) as expected (CAG, 2021). There were no monitoring and evaluation mechanism, procedures and strategies at PPPD regarding the force account projects, no
monitoring and evaluation annual plan at PPPD and specific budget allocated for such activities was lacking. The like shortfall was in the monitoring and evaluation of material management, as no monitoring and evaluation conducted, lack of verification reports of materials management and lack of circular during execution of projects through Force Account. As a result of this free execution, the implemented Force account projects were characterized by, questionable competition, price abnormalities, improper management of materials, inadequate and incompetent personnel to supervise the works (URT, 2021). Many of projects are questionable, not completed and the achievement of value for money jeopardized, mostly in the construction projects of Public education sector.

The listed pitfalls observed on the application of force account as a method of procurement for renovation and remodeling of government building projects in Tanzania includes lack of competence of the participants in applying for force account for renovation of government buildings, supervisors of the force account renovation projects had no basic skills required to execute such projects (Shengeza, 2018). The study recommended the use of skilled supervising consultancy as a way to counter the capacity insufficient of the project supervisors. Similarly, Mchopa (2020) Findings indicated that the poor performance were attributed by the absence of a standardized force account guideline applicable throughout the country by the respective procuring entities; the legal provisions on force account are insufficient for the sake of enforcing best practices. The study recommend that regulatory authorities should ensure that the newly introduced force account guidelines are enforced accordingly so as to improve effectiveness and efficiency, there is a need for continued rigorous trainings on force account undertakings among stakeholders involved in order to continue improving practices and performance.

Martha and Rehema (2022) revealed that the three aspects of value for money namely: Time, Cost and Quality are not well balanced for the best attainment of value for money in force account projects in Tanzania as most of these projects puts more emphasis on costs alone without considering time and quality control. (Matto, 2021) identified six general latent shortcomings and twenty-one detailed latent shortcomings of force account method usage including inadequate planning and designing of the project, inappropriate adhering to the procurement procedures for materials. Others include, inadequate contract supervision, lack of qualified personnel to execute
and supervise the works, lack of appropriate equipment and tools, improper recording of cost of materials, labour, and overheads in the books of accounts.

Mollel & Maziku (2021) study concluded that the delay of performance of public building work contracts under force account resulted from insufficient allocated budget. Therefore, the study recommended that the Ministry of Finance and Planning and Presidents Office - Regional Administration and Local Government Authorities to allocate and release sufficient funds to the

**Conceptual Framework**

**Force Account Usage**

- Human resource
- Construction equipment
- Inspection and Audit
- Record Keeping
- Monitoring and evaluation

**Procurement Process Compliance**

- Quality
- Time
- Costs

**Method**

**Research Approach**

Mixed approach guided the study execution throughout, as both qualitative data and quantitative data were involved and their respective data analysis techniques thereafter. This approach enabled a reliable understanding of the quantitative results while merging with the qualitative findings, which mostly reflect the respondents’ point of view, experience and perspectives.

**Research Design**

The current study adopted Convergent/concurrent parallel mixed method design as quantitative and qualitative data collected at almost the same time, data analyzed separately, and results
integrated during interpretation. This enabled to assess the prevalence of all factors studied while revealing multiple outcomes of the studied variables (Kothari & Garg, 2014).

**Study Area, Population, Sample, Sampling Procedures**

**Study Area**

The study area was Mwanza Region. The rationale for selection of the study area is due to existence of number of secondary school construction projects implemented by the use of force account method of procurement. Moreover, the region receive funds from central government with directives to use force account in implementing some projects. Therefore, relevant data for the study will be available from procuring entities.

**Population of the Study**

The population for this study refers to all the government secondary schools in Mwanza using Force Account method of procurement. Statistics show that there are about 164 government secondary schools in Mwanza region (URT, 2021).

**Sampling Unit**

A unit of analysis is referred to as the items that are observed, measured, or collected for sampling, and from whom the questionnaire will be filled in collecting relevant data (Cresswell, 2009). In this study, secondary schools were the unit of analysis and headmasters or headmistress were the unit of inquiry that participated in the study as they have extensive knowledge of their organization’s goals and culture, and they make important decisions on issues relating to their participation in force account projects. The selection of key informants depended on their formal positions in the organization, knowledge of the core issues of the study, and their willingness to participate. Interviews was terminated when it was considered that the saturation point was reached and no new information is anticipated (Patton, 2002).

**Sampling Technique**

The current study used both probability and non-probability sampling techniques to obtain a sample from the target population. Tashakkori and Teddlie (2008) suggested that the selection of a sample to represent the whole population is of most importance as it is not practical to include
all the members of the targeted population in a study as time, money and other resources are the limiting factors. Adequate sample size enables to generalize from a random sample and avoid sampling errors or biases (Taherdoost, 2017).

Kothari and Garg (2014) suggested the use of a formula to determine the sample size as it is capable of providing a mathematical solution by specifying the precision of estimation required and then compute the sample size.

The sample size was obtained by using the formula provided by Yamane (1967) for calculating sample size with a confidence level of 95% which was assumed in the current study as the level of certainty that the sample will represent the population.

\[ n = \frac{N}{1 + Ne^2} \]

Where in the current study; N - the population size = 164,

e - The level of precision (margin of error limit) = 0.05,

n - The sample size of tour operators.

Therefore, from the list of 164 schools, the formula provided a sample size of 116 schools.

Proportionate stratified sampling will be employed which is a stratified random sampling with a uniform proportion of items drawn from each homogeneous group (Rubin & Babbie, 2008). Thus, in proportional stratified sampling, the population was divided into six strata, and samples was selected by stratum in proportion to the strata sizes see table 1. Proportionate stratification used the sampling fraction for each stratum obtained by taking the size of the sample stratum divide by the size of the population. The schools selected by using simple random sampling from each stratum.
Table 1: Proportionate Stratified Sampling

<table>
<thead>
<tr>
<th>District</th>
<th>Secondary School ratio</th>
<th>Proportionate Sample size</th>
</tr>
</thead>
<tbody>
<tr>
<td>Magu</td>
<td>19/164</td>
<td>13</td>
</tr>
<tr>
<td>Mwanza Jiji</td>
<td>30/164</td>
<td>21</td>
</tr>
<tr>
<td>Ilemela</td>
<td>25/164</td>
<td>18</td>
</tr>
<tr>
<td>Kwimba</td>
<td>32/164</td>
<td>23</td>
</tr>
<tr>
<td>Sengerema</td>
<td>37/164</td>
<td>26</td>
</tr>
<tr>
<td>Ukerewe</td>
<td>21/164</td>
<td>15</td>
</tr>
<tr>
<td>Total Sample Size</td>
<td></td>
<td>116</td>
</tr>
</tbody>
</table>

Source: (URT, 2021)

Data Collection Techniques

The current study employed both primary and secondary data; primary data collected using administered structured questionnaire for quantitative data and interview guide for qualitative data collection, while secondary data collected through document review. The documentary review will involve a number of documents such as public procurement law and regulations, force account guidelines issued by ministries, public procurement regulatory authority (PPRA) and controller auditor general (CAG) audit reports, public procurement circulars and guidelines, conference and research paper.
Data Analysis

Quantitative data collected analyzed using both descriptive and inferential statistics. Descriptive statistics employed to compute percentages and means of respondents’ responses while inferential statistics used in testing the hypotheses using the Multiple Regression analysis. Data collected through the documentary review obtained from the available official documents for public use. Qualitative data analyzed thematically via NVivo.

Results and Discussion

Challenges faced by Mwanza government secondary schools construction projects that are implemented by force account.

The first objective focused at identifying the challenges emerging from the use of force account method on constructions projects undertaken by government secondary schools in Mwanza region.

Table 3.2: Descriptive results of challenges of implementing projects by force account method.

<table>
<thead>
<tr>
<th>Force account challenges</th>
<th>Mean</th>
<th>Std. Deviation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Inexperience of human resources involved</td>
<td>3.9286</td>
<td>0.8755</td>
</tr>
<tr>
<td>High cost of projects</td>
<td>2.2356</td>
<td>0.9843</td>
</tr>
<tr>
<td>Poor record keeping</td>
<td></td>
<td>0.7384</td>
</tr>
<tr>
<td>Poor supervision</td>
<td>3.9533</td>
<td></td>
</tr>
<tr>
<td></td>
<td>3.4531</td>
<td>0.8937</td>
</tr>
</tbody>
</table>
The descriptive results presented in table 3.1 above indicates that; there is lack of qualified personnel to manage such projects (mean score of 4.5751), since the construction projects in secondary schools are managed by head teachers who are not practically qualified to supervise such projects. Another challenge is failure in achieving the intended quality, which had 4.2352 mean score followed by delay of items with a mean score of 4.0122. Among the reasons for the quality issues and delays in delivery of item is the former challenge of supervision capability to the implemented force account. Other challenges include the human resource inexperience to run and manage huge construction projects, ineffective record keeping and poor supervision as the mean score reveals (3.9286, 3.9533 and 3.4531 respectively). In addition, top management interference identified as one challenge experienced especially on selecting service providers and vendors of the required materials and equipment by minimizing competition.

Other challenges include the non-involvement of the special group and ethical issues. Many force account project managers do not adhere to the procurement ethics as required since many of them are non-procurement professionals and as a result, the project is managed as an
individual construction project. This was narrated by a respondent during an interview, who further gave the following statement;

“The problem is that it is implemented as if one is building his own private house”

However, the following challenges were expressed by interviewees during an interview:

“…when you argue on the procurement ethics you are being regarded as rigid and your aim is to slow down the project for your own benefit”

“….I suggest there should be a threshold for force account usage as it is very difficult to manage projects of very large amounts.”

“….politicians interfere the effective force account implementation”.

“Lack of training is among the very big problems we are facing…”

“We receive funds very late to pay for various costs e.g. suppliers, and technicians.

3.2: Benefits resulting from the force account construction projects implementation in Mwanza by government secondary schools.

Table 3.2: Benefits resulted from force Account method implementation

<table>
<thead>
<tr>
<th>Benefits</th>
<th>Mean</th>
<th>Std. Deviation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Better prices of items and material</td>
<td>3.9765</td>
<td>1.12783</td>
</tr>
<tr>
<td>Capacity improvement of the involved staffs</td>
<td>3.6733</td>
<td>1.01832</td>
</tr>
<tr>
<td>Value for money achievement</td>
<td>4.6200</td>
<td>.78941</td>
</tr>
<tr>
<td>Timely completion</td>
<td>4.4867</td>
<td>1.98646</td>
</tr>
<tr>
<td>Flexibility in project management</td>
<td>3.4662</td>
<td>.91235</td>
</tr>
</tbody>
</table>
The establishment of the force account method in Tanzania aimed at lowering the costs of construction projects and improving time completion projects (Mbabazi & Mugurusi 2018). To affirm this objective, the study focused on revealing the opportunities that the government secondary schools can benefit from as shown in table 3.2. The most mentioned benefit from the implementation of force account is the achievement of value for money as the project is managed by the entities staffs who are highly motivated, trained and with experience. This opportunity scored a mean of 4.6200 followed by timely completion of the projects that scored 4.4867. The implementation of the force account method also leads to low costs of products, as the entity is able to benefit from the retail prices from the local markets of products rather than the former tender prices that are relatively high. The opportunity to benefit from the local retail prices scored a mean score of 3.9765 followed by capacity building and improvement of the local staff that scored a mean of 3.6733 and a standard deviation of 1.01832. This imply that the entity’s human resource is utilized during force account projects implementation, as they are fully involved in the construction project from the primary stages until the finishing stage. Lastly, there is high chance of modifying and improving the implemented project as the entity has full power in implementing the project. This opportunity scored a mean value of 3.4662 and a standard deviation of 0.91235.

During the interview session, among the most mentioned factor is the timely completion of the project. A respondent argued that the timely completion of projects is highly influenced by the low level of bureaucracy and activities such as the inspection and certification of all the progress according to the phases specified. For instance, as observed during the interview one respondent commented that:

“…… because we do everything, it is very easy for us to manage time and ensure the project is completed within the specified time……...the construction of COVID-19 classrooms is one of the recent works that were completed within 5 weeks of construction .......a normal tender construction project could have cost more than 4 months to complete”.

3.3 The effect of force account on the compliance of procurement process
Table 3.3 Reliability test

<table>
<thead>
<tr>
<th>Cronbach's Alpha</th>
<th>N of Items</th>
</tr>
</thead>
<tbody>
<tr>
<td>.871</td>
<td>4</td>
</tr>
</tbody>
</table>

Source: (Study findings, 2022)

Linear regression employed to meet the objective of determining the effects of force account method on compliance of procurement process as implemented in government secondary schools. The findings preceded by the reliability test as shown in table 3.3 that revealed the used model was reliable as the Cronbach’s alpha value is 0.871.

Table 3.4: Model summary

<table>
<thead>
<tr>
<th>Model</th>
<th>R</th>
<th>R Square</th>
<th>Adjusted R Square</th>
<th>Std. Error of the Estimate</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>.812a</td>
<td>.729</td>
<td>.754</td>
<td>.18377</td>
</tr>
</tbody>
</table>

a. Predictors: (Constant) FORCE ACCOUNT
b. Dependent Variable: PROCUREMENT PROCESS COMPLIANCE

Source: (Study findings (2022)

The model summary from table 3.4 also reveals the goodness of fit of the used model as the R square of 0.729 shows 72.9% of variance of procurement process compliance explained by the independent variables. The model is statistical adequate as the ANOVA results from table 3.3 shows a significant value of 0.000 which is less than the sig value of 0.05. This reveals the model is a better predictor of the dependent variable.
Table 3.5 ANOVA

<table>
<thead>
<tr>
<th>Model</th>
<th>Sum of Squares</th>
<th>Df</th>
<th>Mean Square</th>
<th>F</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Regression</td>
<td>25.234</td>
<td>4</td>
<td>4.263</td>
<td>37.764</td>
<td>.000</td>
</tr>
<tr>
<td>Residual</td>
<td>2.234</td>
<td>45</td>
<td>.235</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>27.468</td>
<td>49</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

a. Dependent Variable: PROCUREMENT_PROCESS_COMPLIANCE

b. Predictor: (Constant), FORCE_ACCOUNT

Table 3.6: The effects of force account on procurement process compliance

<table>
<thead>
<tr>
<th>Variables</th>
<th>B</th>
<th>S.E.</th>
<th>Sig.</th>
<th>Exp(B)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Implementation of force account(index)</td>
<td>0.423</td>
<td>0.212</td>
<td>0.001</td>
<td>2.123</td>
</tr>
<tr>
<td>Experience (index)</td>
<td>0.374</td>
<td>0.134</td>
<td>0.099</td>
<td>2.754</td>
</tr>
<tr>
<td>Sex(dummy)</td>
<td>0.673</td>
<td>0.546</td>
<td>0.119</td>
<td>2.203</td>
</tr>
<tr>
<td>Age(years)</td>
<td>0.036</td>
<td>0.027</td>
<td>0.643</td>
<td>1.345</td>
</tr>
<tr>
<td>Education level (number)</td>
<td>0.194</td>
<td>0.045</td>
<td>0.540</td>
<td>1.621</td>
</tr>
<tr>
<td>Constant</td>
<td>-0.215</td>
<td>2.742</td>
<td>0.743</td>
<td>0.534</td>
</tr>
</tbody>
</table>
Dependent Variable: Procurement process compliance (increased = 1, otherwise =0)

Source; (Study findings, 2022)

From the findings in table 3.6, force account implementation has a sig value of 0.001 that is less than p-value of 0.05 and a regression coefficient of 0.423. This reveals that, force account method implementation has a significant impact on the procurement process compliance and a unit improvement on the force account implementation will improve compliance to the procurement process by 42.3%.

4.0 Conclusion, implications and the area for further Research

The study has identified several challenges that government secondary schools encounter as a result of implementing force account in construction projects in Tanzania. The challenges includes top management interference, ethical and quality issues, delay of items, inexperience of the involved personnel, and increasing costs of project due to collaborations made in engaging other qualified personnel. These challenges are alarming the procurement regulating authorities in the country and each procuring entity need to improve the implementation and management of such projects. The study also revealed benefits that can be utilized from the effective applicability of force account method that includes; value for money achievement, timely completion of projects, low cost prices of items and the entire project at large, capacity improvement of the internal staff involved and flexibility in managing the project. Lastly, the study revealed a positive significant effect of force account method on the compliance of procurement process. Thus, the objective of introduction of force account method can be achieved when PEs comply with the procurement process as stipulated in the public procurement act and guidelines of force account. Furthermore, force account method implementation has a significant positive impact to the cost and timely completion of projects. This means, the implemented construction project by the use force account tend to incur reasonable low cost and timely completion compared to other projects compared by other methods. In addition, compliance of the method to quality standards is comparative insignificant.
From the above findings, the following recommendations are given towards various procurement stakeholders in the country for the need to improve the method implementation.

i. The procurement governing authority (PPRA) should provide threshold amount for the use of force account method, as some unethical procurement practitioners tend to implement the method to costly projects, which in turn becomes difficult to manage.

ii. The procuring entities should ensure the supervision of force account project is given full attention as a mean of improving the quality of these projects and correct the possibility of error and defects. These projects must meet the intended quality standards set to ensure value for money in the public sector procurement.

iii. The procuring entities should provide training for capacity building to all force account users for effective and efficient management of the construction project.

iv. Procuring entities need to enforce professionalism and ethical practices in procurement projects and ensure all procurement standards such as record keeping are adhered as per the procurement governing law and guidelines.

The suggested area for further investigation is on the investigation of the effects of force account usage on the procurement process compliance in health sector projects in Tanzania.
References


The Public Procurement Regulations Act, 94 1 (2013).