USE OF FORCE ACCOUNT METHOD IN CONSTRUCTION PROJECTS
BY TANZANIA LOCAL GOVERNMENT AUTHORITIES
A CASE OF NEWALA DISTRICT COUNCIL

Prepared By
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The Research Report Submitted in Partial Fulfilment of the Requirements for the
Award of Masters of Supply Chain Management (MSCM) of the College of Business
Education
2020
DECLARATION AND COPYRIGHT

I, Allan I. Ndyanabo, declare that this research report is my own original work and it has not been presented anywhere or will not be presented to any other higher learning institution for a similar or any other academic award.

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CERTIFICATION

I, undersigned certify that, I have read and hereby recommends for the acceptance by the College of Business Education a research report entitled “Application of Force Account Method in construction Projects by Tanzania Local Government Authorities, a case of Newala District Council” in partial fulfilment of the requirement for the award of Masters in Supply Chain Management (MSCM) of the Collage of Business Education (CBE).

…………………………………………..

Dr. Maige Mwasimba

(Supervisor)

Date………………………………………………
I wish to take this opportunity to thank the Lord for having brought me this far. May honor and praise be unto him.

Writing this paper was challenging, demanding and frustrating. This paper reflects the work and influence not only of the author but also of numerous other people who have played a wide range of roles. I recognize these people as well as I appreciate and thank them for everything that they assist me.

Firstly, I would like to express my deeply gratitude to my Supervisor Dr. Maige M. Mwasimba Lecture at Mzumbe University, for his tireless efforts, patience, encouragement and continuous suggestions and comments while supervising me throughout the different stages of writing this work.

Secondly, I would like to express my kind appreciation to my friends and all staffs of Newala District council especially James Nganda, Razaki Lemu and Neema H. Mwinjuma regarding their tireless support which led the success of this study.

Thirdly, I appreciate the contribution Librarians of CBE for the allocated time to assist to identify the location of relevant materials that contributed a lot in preparation of this report.

Lastly, I would like to thank my family for their calmness, patience and love during this work. It is not possible to mention everyone who contributed to this study; personally I would like to express my appreciation for whoever participated.

I thank you all.
DEDICATION

This work is dedicated to my late father Mr. Ivan Ndyanabo may Lord rest him in peace, my healthy deeply lovely mother Mrs. Maria Singaye Ndyanabo, my elder brother Mr. Eliud Ndyanabo for their endless love, effort, disciplinary, raising, courage and inspiration that they always created in me.

I cannot forget my late elder brother Mr. Erick Ndyanabo, my sisters Aida, Bertha, Aneth, Evaster Ndyanabo and my young brothers Benjamini and Boaz Ndyanabo.

I love you all so much.
# LIST OF ABBREVIATIONS

<table>
<thead>
<tr>
<th>Abbreviation</th>
<th>Meaning</th>
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<tbody>
<tr>
<td>CAG</td>
<td>Control and Auditor General</td>
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<tr>
<td>CBE</td>
<td>Collage of Business Education</td>
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<tr>
<td>DC</td>
<td>District Council</td>
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<td>GN</td>
<td>Government Notice</td>
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<tr>
<td>LGA’s</td>
<td>Local Government Authorities</td>
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<td>MSCM</td>
<td>Masters of Supply Chain Management</td>
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<tr>
<td>NDC</td>
<td>Newala District Council</td>
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<tr>
<td>PE</td>
<td>Procuring Entity</td>
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<tr>
<td>PMU</td>
<td>Procurement Management Unit</td>
</tr>
<tr>
<td>PO-RALG</td>
<td>Prime Minister’s Office Regional Administration and Local</td>
</tr>
<tr>
<td>PPA</td>
<td>Public Procurement Act</td>
</tr>
<tr>
<td>PPR</td>
<td>Public Procurement Regulations</td>
</tr>
<tr>
<td>PPRA</td>
<td>Public Procurement Regulatory Authority</td>
</tr>
<tr>
<td>PSPTB</td>
<td>Procurement and Supplies Professionals and Technicians</td>
</tr>
<tr>
<td>TPJ</td>
<td>Tanzania Procurement Journal</td>
</tr>
<tr>
<td>URT</td>
<td>United Republic of Tanzania</td>
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<tr>
<td>VFM</td>
<td>Value for Money</td>
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ABSTRACT

The main objective of this study was to assess effectiveness of force account method in construction project by Tanzania Local Government authorities. The study was conducted to describe adherence with Public Procurement laws and regulations at NDC, to examine capacity building program for force account implementers at NDC, to examine economic effect of force account to areas around its implementation and identifying challenges facing force account implantation at NDC.

Descriptive research design was used in executing the study, targeted population of the study was 174 which made up of council staffs and committee members from surrounding communities. Sampling technique used was stratified sampling. Data was collected using structured questionnaires. Descriptive statistics method was used to analyze data. 54 respondents filled and returned the questionnaires making response rate of 86%.

This study found low level of adherence with procurement laws and regulations during force account implementation, the study also found inadequate capacity building program, furthermore, the study found several challenges facing effective force account implementation including, shortage of staff, unavailability of local skilled labour and material dealers, management pressure and interference.

The study recommended to the management do adhere to public procurement laws and regulation when implementing force accounts projects, train regularly their staffs, employing adequate and trained staffs especially procurement and engineers, developing local supplies and labours, and avoid interference to staffs.
CHAPTER ONE

OVERVIEW OF THE STUDY

1.0 Introduction

This chapter gives an overview of the study based on background information to the problem, research objectives, research questions and significance of the study.

1.1 Background to the Study

The adoption of force account method for constructions and execution of public works is not a new thing. In the business management arena, this method is very similar to the outsourcing-to-insourcing decision (Pedro, 2015). In the public sector, force account has been widely used in many developing countries especially on the Asian and African continents where the private contractors in those countries are still undeveloped (Engelbert et al. 2016). Satyanarayana (2012) defined force account as when the procuring entity execute the work through its own personnel and equipment. He further said that, the adaption of force account depends on the size of the work/project, availability of technology and local skilled labour.

The PPA of 2011 and PPR 2013, the law under which procurement activities in Tanzania are governed, defines force account method as 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 (PPR, 2013), therefore under force account the entity (PE) does not use contractors for execution of works projects. The public procurement regulations 2013 provides the justifications for using of force account method as; when construction contractor/service providers are unlikely to bid at
reasonable prices because of the location of and risks associated with the project, work to be carried out without the disruption of ongoing operations, emergency, possession on adequate and qualified technical personnel and construction works is the part of routine activity of the entity.

The Government of URT emphasizes the use of Force Account as the most appropriate method of building and renovating of the government building for the aim of reducing cost and attainment of best value for money (TPJ, 2018). On the same journal The Minister of State in PO-RALG Mr. Selemani Jaffo said that the use of force account not only result in low cost of implementation but also provide employment to the people where the project is.

Since the year 2017, the Local Government has been receiving the fund from central government and other own fund for the construction, renovation and remodeling of building infrastructures especially for schools, colleges and health centers where by the execution of these projects has been made under force account. Under this method the procuring entity (PE), purchase all the materials from suppliers required for construction or renovation and use its own equipment and resources including experts for the execution of the work.

URT, (2017) on the manual about the proper implementation of force account method in construction projects under the ministry of Education, science and technology shows that, there was huge saving of money following the application of force account method whereby 129 councils which sampled as pilot for construction of classrooms, laboratories, dormitory, halls offices and staff houses has deployed great achievement whereby for the average 2 to 3 billion which could been spent on
using contractors for execution of works, only 0.8 to 1 billion has been used under force account method.

URT (2019) through the Public Procurement Regulatory Authority (PPRA) produced the manual for implementation of force account in construction, remoderation and renovations of Public buildings, according to the manual, the procedure for procurement of materials and all approvals will be in accordance to the Public Procurement Act No.7 of 2011 and Public Procurement Regulations GN. 446 2013 together with their amendments 2016. The manual established the committees for implementation of projects under force accounts, the committees are; Procurement committee responsible for sourcing and procurement of requirement, receiving and inspection committee and construction committee.

Apart from having strong legal relationship, the implementation of force account in Tanzania public sector has found to be with several weakness in its implementation. The control and auditor general (CAG), in auditing for financial year 2019/2020 found inadequate resources including human and material resources, he also found insufficient training and capacity building for those implementing force account.

Other scholars has made research and found some challenges that hinders the implementation of force account. Andreski et al., (2006), on his report unanalyzed some of the challenges facing force account implementation as; inadequate management of equipment, require low standards of planning, supervision, execution and staffing, poor quality control, weak reporting systems and erratic funding. Mohamed (2019) reported that, there are a lot of challenges that hinder proper professional practice in the implementation of force account including interference in
the decision making, pressure from top management, poor capacity building for the implementers of force account projects, lack of competent staffs, professional ethics of conducts, influence in the procurement process and conflicts of interest among leaders, low level of familiarity to procurement legal framework and lack of motivation.

Shengeza (2017) on his report argued that, for effective implementation of force account method there is need for clear coordination between the procuring entity, supervision consultancy and local technical labours within the area, he further argued that there is need for formulating procedures for effective application of force account in construction, remodeling and renovation of public buildings.

Therefore, this work intended to assess the effectiveness of force account method in construction projects by Tanzania Local Government authority a case of Newala District Council.

1.2 Statement of the Problem

The effectiveness of force account in Local Government Authorities depends on the players in the field. The players need to abide to the rules that governing the best practice of force account implementations in order to achieve public procurement goals. It has been noted that, some of the public goals are not met because of inadequate implementation of force account. For efficiently implementation of force account the Local government requires sufficiently trained and qualified personnel also effectively implementation of the existing Public Procurement legal framework that governs force account and public procurement in general.
However, in some cases the implementation of force account has found to be with weaknesses which may hinder its effectiveness. Deficiencies such as low level of compliance with laws and regulations, insufficiency of trained and qualified personnel and inadequate resources for force account implementation has been observed. The CAG annual general report on the audit for the Local Government Authorities (LGAs) for the financial year 2017/2018 noted that, there was inadequate resource for monitoring and supervision, it further found that there is still a shortage of qualified staff and inadequate resources. Under the same year of audit the Control and Auditor General (CAG) reported that, 18% of the Local Government Authorities audited did not comply with the requirement of the Public Procurement acts and its regulations, it further advised that in order to increase the procurement laws compliance the Government must enhance capacity of LGAs Procurement Management Units (PMU) by allocating appropriate composition of manpower and providing adequate financial resources for capacity building to PMU staff.

The Annual Performance Evaluation report for the financial year 2016/2017 conducted by PPRA on Value for money (VFM) showed that; 8.93% of 112 procuring entities audited performed poor, among of the PE’s performed poor, 60% were Local Government Authorities, this indicates that there is problem in complying the law and procedures for LGAs when performing their procurement activities including those under force account.

Mbabazi and Mugurusi (2019) on Uganda case found that for 75% of the entities surveyed found with inadequate number of equipment for implementation of force
account, also 43% of sampled entities found to be with inadequate number of technical staffs for proper implementation of force account method.

From the above facts it is evident that however some few studies on the concept of on force account has been done, there is no evidence on the existence of studies which have been done to assess the effectiveness of force account method in Tanzania LGAs. As a result, it is not clearly known as to whether force account method is effectively implemented by the LGAs. It is the researcher’s expectation that this study will give more light on the current status on effectiveness of force account method in construction, remodeling and renovations of public building particularly in LGAs based in Newala District council.

1.3 General Objective

The general objective of the study was to assess the effectiveness force account as procurement method in construction projects by Tanzania Local Government Authorities.

1.3.1 Specific Objectives

i) To examine an adherence with Public Procurement Laws and regulations for projects executed under force account method at Newala DC.

ii) To examine the capacity building programs for force account implementers at Newala DC.

iii) To examine the economic effect of force account method to the areas around its implementation at Newala DC.
iv) Identify the challenges facing implementation of force account method at Newala District Council.

1.4 General Study Question

Does force account method in construction projects by Tanzania Local Government Authorities effective

1.4.1 Specific questions

i) How Public procurement laws and regulations at Newala District council adhered to?

ii) What is the adequacy of capacity building program for the force account implementers at Newala DC?

iii) How does force account affect the economic situation to the area where it is implemented?

iv) What are the factors challenging implementation of force account method at Newala district Council?

1.5 Significance of the study

The significance of this study will be primarily for the partial fulfillment of Masters of supply chain of the college of Business Education (CBE).

The findings of the study will also help the Government particularly Newala DC Management to improve its effectiveness in the force account implementation by enhancing the compliance with public procurement legislations, and align to the best practice about proper implementation of force account.
It is expected that; the implementations of the findings will help the Government to save the tax payers money which are spent in the constructions of public infrastructures under the force accounting method.

1.6 Organization of the study

This Research report is organized into five main chapters. Chapter one entails the introduction of the study. It includes the background of the problem, problem statement, and research objectives including the general objective and specific objectives, research questions and significance of the study. Chapter two provides both theoretical literature review and empirical literature review. Also, it presents the conceptual framework, variables descriptions and research gap. Chapter three presents the methodological part of the research. The chapter outline the research design, sampling techniques, population and sample size, data types and data collection instruments, data analysis, reliability and validity, and ethical consideration in research. Chapter Four presents findings, analysis and discussion of findings of the study; and Chapter Five presents summary, conclusion and recommendations of the study.
CHAPTER TWO

LITERATURE REVIEW

2.0 Introduction

This chapter presents a review of literatures whereby, the identified concepts are discussed. It is based on the definition of key terms and concepts, theoretical analysis, empirical analysis, conceptual frame work. This section explains the theoretical backing of the study and practical studies from previous studies which were explaining the gap to be filled by this study.

2.1 Definitions of key terms

2.1.1 Local Government Authority

Aurora (2016) defined Local Government as part of government of the country which deals mainly with the problems or issues relate to a given population within a given territory. Warioba (1999) on his report on local government in Tanzania defined Local Government Authority as part of government of a country operating at a local level, functioning through a representative organ known as council, established by law to exercise specific powers within a defined jurisdiction.

2.1.1 Procurement

According to PPA (2011) Procurement means buying, purchasing, renting, leasing or otherwise acquiring any goods, works or services by a procuring entity and includes all functions that pertain to the obtaining of any goods, works or services, including
description of requirements, selection and invitation of tenderers, preparation and award of contracts.

2.1.2 Public procurement

According to PPP (2012) Public procurement means an acquisition, whether under formal contract or otherwise, of works, supplies and services by public bodies using publicly sourced finances. It involves the purchasing, hiring or obtaining by any contractual means of publicly needed goods, construction works and services by the public sector. It also includes situations in which public funds are mobilized to procure works, goods and services even if the government does not get directly involved.

2.1.3 Force account

The PPR (2013) the regulation under which the procurement activities in Tanzania are governed, defines Force account as 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’s or hired labour. Force account is not a method of procurement but the method of executing works. According to the World Bank Procurement Guidelines, 2004), force account is a construction method where the Procuring entity utilizes its available resources including personnel and equipment. Taylor (2014) defined force account as executing by the public agency without use of public contractor.
2.2 Theories and Concepts

2.2.1 Theories of the study

2.2.1.1 Resources based theory

The resource-based theory was developed by Wernerfelt in 1984. Other authors, such as Zahra and George (2002); Mahoney & Pandian (1992) and Dierickx & Cool (1989) also contributed to their conceptual development.

The theory emphasizes the importance of organizational resources and their overall influence and impact on performance. The theory postulates that every organization is endowed with its unique characteristics that allow it to remain competitive in the dynamic market by facing the rapidly changing economic context. These resources can include financial, human, physical, technological and information and must be precious, rare and incontrovertible (Crook et al., 2013). Lopez (2011) criticizes the fact that resource ownership does not give an organization a competitive advantage; rather, resources must be planned, organized, coordinated and implemented effectively. Compliance with law and regulations on Public Procurement requires that public procurement bodies have the capacity, in terms of professionally trained personnel and competent organizational leaders, to advise employees on how to perform their functions as required by the provisions of (PPA, 2011).

The study adopted this theory to assess whether LGAs have qualified and trained procurement personnel, particularly those who are directly implementing Force account, their level of competence and the extent to which they adhere to the public procurement laws and regulations. Therefore, it is expected that Local Government Authorities are equipped with adequate number of resources, in terms of equipments
and personnel necessary for force account implementation, also the available personnel are well trained and qualified for effective implementations of force account.

2.2.1.2 Agency theory

The theory was initially developed in 1970’s from the combined discipline of economics and institutional theory. Principle – agency-theory is the modal developed to deal with situation in which principle engage argent to perform some duties and task on the interest of principle’s interests (Norman, 2004). Yin, (2011) added that, the theory’s intentions is to describe the relationship between two parties whereby one part (principle) delegate work to another part (agency). However sometimes problems occur when the goals and desires of the parties fail to meet. The main objective under such relationship is for the argent to work in achieving the principle’s goals and desires. The principle-argent theory may be applied in supplier-buyer relationship, Employer-employee relationship and other kind of similar relationship.

The theory is most relevant to works implementation where by the principle needs the urgent to comply with the internal control system to the organization and legal framework that governs the best practice of the core business while focusing to the principle’s businesses goals and desires. However, some challenges may happen that may hinder the argent to perform his assignments of achieving principle’s goals and desires.

Adoption of this theory helped the researcher to evaluate whether the force account implementers in Local Government Authorities Especially Engineers and
Procurement professionals adhere to the public procurement legal framework and other standards that guides implementations of works projects. Also the theory helped researcher to investigate the possible challenges that hinders the force account implementers to achieve projects goals i.e. Value for money which is the Governments interest.

### 2.2.2 Concepts of the study

#### 2.2.2.1 Public Procurement Law compliance

Hunja (2011) established that compliance is when the goal meets the desired action. However, as the entities outcome, compliance was previously understood as compliance or adherence to laws and regulations (Juma, 2012) mentioned in Lisa (2010). Knowing procurement laws and regulations is a significant predictor of compliance with procurement regulations. The implication is that the more the familiarity with the regulations and procurement laws, the more the compliance.

Procurement comprises the totality of whole process of acquiring goods and/or services. It starts when the procuring entity has identified the needs and already decided on its procurement. Procurement proceeds through the processes of assessing risks, evaluating and seeking alternative solutions, awarding the contract, delivery and payment for the services and/or goods where applicable, the management of ongoing contract and consideration for all options related to the contract. Procurement also extends to the disposal of assets/property at the end of its useful life (Waters, 2014).

The public procurement act 2011 and regulations 2013, which is mainly used to govern all the public procurement and disposal process in the public sector was made
through the parliament act to form and establish the procedures for efficient and effective public procurement and for the disposal of unserviceable, surplus or obsolete stores, assets and equipment by public entities and to provide for other related matters. In reference to Tanzania Public Procurement policy, 2012, the purpose to establish procedures for procurement and the disposal of unserviceable items, obsolete or surplus stores and equipment by public entities is to achieve the following objectives: to maximize economy and efficiency; to promote competition and ensure that competitions are treated fairly; to promote the integrity and fairness of those procedures; to increase transparency and accountability in those procedures; to increase public confidence in those procedures and to facilitate the promotion of local industry and economic development (Kinyanjui, 2012).

Mohamed (2019) in his study on the challenges facing the implementation of force account in the LGA, found that there is a low adherence to laws and procedures in public procurement due to lack of training, lack of competent and high level of interference by senior management.

2.2.2.2 Capacity Building and Procurement Laws Awareness

Raymond (2012), in his study, stated that training in public procurement and capacity building refers not only to the levels of qualification and education of the professionals but also to the approaches in conducting business activities. If staffs are not sufficiently educated on procurement issues, serious impacts including, violation of codes of conduct may occur. Mohamed (2019) found that some Public Procurement professionals were not aware of the public procurement laws and
procedures which was the result of insufficient training and the lack of competent and qualified procurement professionals.

Procurement process of the Public sector in Tanzania follows the procedures as listed in the PPA, 2011. According to Rossi (2013), compliance with formal procedures provides an indication of the knowledge to the rules. A study by Gelderman et al. (2012), among the factors causing non-compliance with procurement rules and laws, is the low level of awareness or familiarity to procurement rules and laws. In the case of Uganda, the study by Eyaa et al (2013) found that lack of knowledge and familiarity with procurement rules and regulations amounts to low compliance levels.

A study by Fisher et al (2015), compliance arises from dynamic and continuous training. A PPRA report (2015) stated that procurement professionals in most organizations suffer from a general lack of awareness of the legal framework, principles, processes and procurement procedures. Hui et al (2013) believe that procurement officers should be trained and aware of procurement regulations and related procedures in public institutions, so that they can comply with these rules when conducting procurement activities.

Procurement professionals must be trained and aware of all procurement legislation and other related procedures (Hui et al. 2011). According to De Boer & Telgen (2013) found that one of the main factors of non-compliance with law on purchases is the low level of knowledge or familiarity with purchasing regulations. According to Beer (2011), many non-executive workers in Africa are often used as rubber stamps for off-board decisions, and their limited understanding of procurement laws often exposes them to manipulation by management and principle shareholders.
Therefore, it does not play a significant role to ensure compliance with procurement laws and regulations. Therefore, the lack of capacity to manage procurement activities reduces the performance of procurement functions in local government authorities.

**2.2.2.3 Role of force account on social and economic development.**

Apart from using internal resources, force account aim is also to enhance the economic wellbeing of surrounding society where the projects are implemented. The Minister of State in PO-RALG Mr. Selemani Jaffo on TPJ said that the use of force account not only result in low cost of implementation but also provide employment to the people where the project is. Mbabazi & Mugurusi., (2019) stated that effective force account implementation promotes and increase local economic development and wealth creation for the local people. Tanzania Public Procurement Policy, 2012 among of its objective is to create local opportunities for employment in the areas of project location, to draft contracts that positively bias in favour of local labour, expertise, materials and other inputs. PPA, (2011) section No. 55 sub sect (1-3) insists the procuring entities to grant preference to the local person for procurements undertaken using financial resources provided by Tanzanian body. According to PPR (2013) the procuring entity should not grant preference to local community only if the value exceeds the threshold set under ninth and thirteenth schedule of regulations and if the local capacity is not available.
2.2.2.4 Challenges Associated with Force Account Implementation

Force account implementation in Local authorities observed to have associated with several challenges. Mbabazi and Mugurusi (2019), found insufficient equipment necessary for force account implementation, inadequate number of technical staffs, inadequate training and erratic funding as among of the factors affecting force accounting implementation. Mohamed (2019), on his study on challenges facing Force account implementation in LGA concludes that, the major challenges are interference in decisions, pressure from top management, lack of training on PPA among the implementers of force account projects, lack of competent staffs, professional ethics of conducts, influence in the procurement process and conflicts of interest among leaders, low level of familiarity to procurement legal framework, and lack of motivation to the force account players.

2.3 Empirical literature review

2.3.1 Global experience

Application of force account has been in operation in majority of African countries, this is due to under development of private sector especially in Construction industry (Engelbert et al. 2016). In early 1990’s majority of the African countries established transformation campaign from using force accounting method toward outsourcing to private sector. Andresk (2006), in his study made to five (5) African countries found reasons for transformation as erratic funding, inadequate management of equipment and support facilities, poor quality control, weak reporting system also added that, planning, execution and supervision of work projects requires high standard of staffing. In the study he highlighted some advantages of contracting out works
projects to private sector, among them are payment to be done to specification, making budget and planning easy and transferring of risks associated with projects to private sector.

Study made by ILO in Cambodia revealed that, contracting out of road works to contractors were 24% cheaper compared to execution under force account mechanism (Monters, 2003). Similarly, the study made by Tarvitie (1996) found that contracting out yielded to 15%-15% in efficiency gain.

According to Mugurusi et al. (2016) on the study about Adoption of force account mechanism in road maintenance works’ for Uganda LGA’s: stakeholders’ opinions revealed shortage of basic equipment necessary for implementation of force account, it further noted the presence of grounded and non-reliable equipment due to poor maintenance. The study also found the inadequate number of technical staffs and low technical knowledge among them and inefficient capacity building programs. The study suggested to the Government to strengthen capacity building programs to government officials responsible for force account implementation, to make comparative study between use of force account and other contracting methods and to ensure there is accountability in using materials and other government resources in implementing force account mechanism and to put focus on monitoring force account implementation by conducting contract audit on the work executed under FAM. It finally advised to enhance value for money by reviewing existing policies as it evidenced that, the current policies and guidelines has not been full operationalized as they create challenges in projects executions.
2.3.2 Local Experience

Mohamed (2019), on his study about factor affecting the implementation of Force account in Tanzania LGA’s found low level of adherence with procurement principles among the procurement practitioners which were caused by non-awareness of the majority to the procurement principle which make it difficult for them to comply for the principles they are not aware of. He also found the number of challenges facing the number of staff in implementation of force account, among of the challenges observed was political interference, top management pressure, lack of training, and shortage of competent and qualified procurement practitioners. He also revealed that force account implementers were not aware of the basic consideration of force account implementation.

Further, it recommended that, in order to eliminate challenges that hinder proper implementation of force account, management should hire competent staffs, enhance available professionals with adequate training, provision of incentives to employees so that they can avoid external influence to act unethically. He also encouraged the Management especially DED and Councilors not to interfere professionals so that to allow fair practice during force account projects implementation.

Shengazi (2017) on his study about the Procedure for the effective application of the force account as procurement method for the construction and renovation of Government buildings. The study highlighted the pitfalls observed in the implementation of force account as methods of procurement during and after renovation. It was observed that in order to apply force account effectively, there must be good coordination between supervising consultancy, procuring entity and
executing teams. However, the study further recommended that the supervising consultancy must be checked with ministry or local authority in the required area in detail so as to monitor the value for money.

Tekka, (2019), On his study he found four performance determinants of force account method of contracting, determinants were training, supply chain management, projects committees and Government support. He highlighted training as crucial determinant to effective force account as it enhances knowledge and skills of force account implementers, in the revealed that, employees we well equipped with adequate knowledge and skills which he insisted was the major cause of better force account projects performance. It also identified supply chain management s effective determinant of force account as the totality of activities necessary to make available materials for construction i.e. process of supplier selection, ordering, receiving, storage, distribution and management of information need to be well coordinated and organized so as to avoid any kind of supply disruption and acquiring inferior materials for construction. Projects committees considered as another crucial determinants of force account, he said that; these committees comprise of all important stakeholders to the projects including client, beneficiaries, local skilled and non-skilled labour and consultants. These groups team up each other toward completion of the projects, the meet regularly to share information, evaluate projects progress, discussing challenges that facing them in execution process and find the way forward. The study further found Government support as another important Force account performance determinant as it facilitates the projects finance, assisting
in capacity building for professionals, formulating policy and help resolving disputes that may arise during projects implementation.
2.4 Conceptual Framework

The concept consists of two variables namely the "dependent variable" and "independent variables" as shown in the Figure 2.1. The Conceptual framework of the study is discussed below to present the relationships between dependent variable and independent variables as illustrated in Figure 2.1.

<table>
<thead>
<tr>
<th>Independent variables</th>
<th>Dependent variable</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Public procurement laws adherence</strong></td>
<td>Effective of force account methods</td>
</tr>
<tr>
<td>- FAM appropriateness</td>
<td>- On time execution</td>
</tr>
<tr>
<td>- Record keeping</td>
<td>- Quality works</td>
</tr>
<tr>
<td>- Procurement approvals</td>
<td>- Value for money</td>
</tr>
<tr>
<td>- Inspection</td>
<td>- Cost reduction</td>
</tr>
<tr>
<td>- Report preparation and submissions</td>
<td></td>
</tr>
<tr>
<td><strong>Capacity building programs</strong></td>
<td></td>
</tr>
<tr>
<td>- Procurement training schedule</td>
<td></td>
</tr>
<tr>
<td>- Workshops and trainings attends</td>
<td></td>
</tr>
<tr>
<td>- Possession of legislation documents</td>
<td></td>
</tr>
<tr>
<td><strong>Force account impact on economic situation</strong></td>
<td></td>
</tr>
<tr>
<td>- Local preference</td>
<td></td>
</tr>
<tr>
<td>- Developing local dealers</td>
<td></td>
</tr>
<tr>
<td>- Special groups promotions</td>
<td></td>
</tr>
<tr>
<td><strong>Implementation challenges</strong></td>
<td></td>
</tr>
<tr>
<td>- Lack of technical staffs</td>
<td></td>
</tr>
<tr>
<td>- Absence of materials dealers</td>
<td></td>
</tr>
<tr>
<td>- Absence of local skilled labour</td>
<td></td>
</tr>
<tr>
<td>- Interference</td>
<td></td>
</tr>
</tbody>
</table>

Figure 2.1 Conceptual Framework
2.4.1 Public Procurement laws and regulations adherence

For effective implementation of force account, it is mandatory for the procuring entities particularly Local Government authorities to abide to the Laws and regulations that governs the best practice for Force account and procurement in general. Failure to comply, entities will fail to attain the best value for money as well as achieving their projects objectives. For Tanzania Local Government Authorities, the legislations to be complied to include, the Public Procurement Act 2011 and its amendment 2016, Public Procurement Regulations 2013 and its amendment 2016, Local authority financial memorandum 2009, Local Government Authorities Tender Boards (Establishment and Proceedings) Regulations 2018 and any other orders as may be provided by the Government via respective Ministry. The measurement criteria for public procurement laws and regulations adherence include; Record keeping, Procurement approvals, Inspection, report preparation and submission.

2.4.2 Capacity building Programs adequacy

Well trained and qualified professional is the vital weapon for the effective implementation of force account, sufficient and capacity building programs equips the force account implementers with adequate and relevant skills and knowledge, this enables the procuring entity to reduce the quality risks that associated with the projects including defects and poor quality of works as well as attaining the best value for money by better utilization of available resources and on time execution of the projects. Entities with poor capacity building programs are likely to perform poor
in their procurements and construction of projects especially those under force account.

2.4.3 Force account Economic influence

Among the Force account objectives is to boost the economic situation to the area where the project is implemented. This is achieved by promoting the participation of the local skilled and non-skilled labour in the projects execution also by purchasing the local available materials for constructions from the local dealers whom are available around the areas of projects execution. Therefore, force account is said to be efficient if the economic status of people around the projects are rising.

2.4.4 Implementation challenges to force accounting implementation

Force account implementation needs to be less associated with challenges that may hinder its effectiveness, several challenges such as inadequate equipment, lack of skilled and qualified manpower, low level of interference, absence of material dealers and local skilled labour if controlled and brought to minimum may result to the effective force account in LGA’s.

2.5 Research Gap

From analysis of the literature on Force Account, it is evident that however some few studies on the concept of on force account has been done, there is no evidence on the existence of studies which have been done to assess the effectiveness of force account method in Tanzania LGAs, based on the empirical literature review two studies has undertaken in Tanzania, one undertaken on the challenges facing implementation of force account in Local government authorities and the other on
Procedure on Effective Application of Force Account as a Method of Procurement for Renovation and Remodeling of Government Building Projects. As a result, it is not clearly known as to whether force account method is affectively implemented by the LGAs. It is the researcher’s expectation that this study will give more light on the current status on effectiveness of force account method in construction, remodeling and renovations of public building particularly in LGAs based in Newala District council.
CHAPTER THREE

RESEARCH METHODOLOGY

3.0 Introduction

This section deals with research design, target population, sample and sampling procedures, data collection instruments, reliability and validity of data, procedure for data collection and data analysis techniques.

3.1 Research design

This study conducted through a descriptive research design. According to Mugenda & Mugenda (2013) a descriptive is attempt to collect data from members of a population in order to determine the current status of that population with respect to one or more variables. Skinner (2013) stated that a descriptive research is suitable since it considers issues such as economy of the population, rapid turnaround in data collection and it is suitable for extensive research.

3.2 Area of study

The study conducted at Newala district Council because several projects for construction and renovation has been implemented using force account method. Therefore, researcher assessed whether these projects were effectively implemented by reviewing laws and regulations adherence, capacity building program adequacy, force account impact on economic situation and review the factors effecting force account implementation.
3.3 Target population

Study conducted from eight (8) directories including departments, sections, committees and boards from Newala DC. Total population were 174 which comprised of Procurement Management Unit, Tender board, Health Management Team, Primary Education, Secondary Education, works, facilities building committees, Procurement Committees, receiving and inspection committees. Out of the stated total population, researcher expected to reach and collect data from 63 respondents.

Table 3.1: Population and population size

<table>
<thead>
<tr>
<th>S/N</th>
<th>DEPARTMENT/UNITS</th>
<th>POPULATION</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Procurement Management Unit</td>
<td>5</td>
</tr>
<tr>
<td>2</td>
<td>Tender Board</td>
<td>7</td>
</tr>
<tr>
<td>3</td>
<td>Works</td>
<td>4</td>
</tr>
<tr>
<td>4</td>
<td>Health Management Team</td>
<td>22</td>
</tr>
<tr>
<td>5</td>
<td>Building Committees</td>
<td>72</td>
</tr>
<tr>
<td>6</td>
<td>Procurement Committees</td>
<td>48</td>
</tr>
<tr>
<td>7</td>
<td>Primary Education</td>
<td>9</td>
</tr>
<tr>
<td>8</td>
<td>Secondary Education</td>
<td>7</td>
</tr>
<tr>
<td></td>
<td>TOTAL</td>
<td>174</td>
</tr>
</tbody>
</table>

3.4 Sample and sample Size

A sample is a small portion of a target population, while sampling is selecting a given number of subjects from a defined population as are preventative of that population (Orodho, 2005).

The sample size determined from the following formula developed by Yamane (2004).
\[
\frac{n}{N} = \frac{1}{1+N(e)^2}
\]

Where

\( n \) = Sample size

\( N \) = Population

\( e \) = Level of precision of sampling of error which is 10%

Therefore:

\[
\frac{n}{174} = \frac{1}{1+174(0.1)^2}
\]

\( n = 63 \)

Then the sample size in this study were 63 respondents from Newala district council.

3.5 Sampling Technique

This study adopted Stratified random sampling. Under this approach, those elements with similar characteristics are grouped into similar stratum (Kamuzora, 2008). Under this study population were divided into groups i.e. primary school staffs, Secondary school staffs, Health Centers/Dispensary, Building committees, Receiving and Inspection committees as well as Staffs at headquarters (PMU, TB and Works). From each group sample were selected randomly to form the sample. Stratified sampling safeguard the study from having one sided sample (Saunders, 2002).
3.6 Data Collection Method

Researcher adopted questionnaire as the tool for primary data correction, self-administered questionnaire with closed ended questions were distributed to the selected sample. Questionnaires left to the respondents and after filling them researcher returned for collection up on appointment, others few were posted to the researcher. The questionnaires were written in clear and precise way so that respondents could understand easily. Previously data were planned to be collected by using questionnaires and interview but due to the Covid 19 pandemic, researcher reviewed the method and remained with questionnaire. Administered questionnaire insures high rate of return and consumes less time and cost (Kamuzora, 2008).

3.6.1 Primary Data

Primary data are sad to be fresh. These are the data collected for the first time and are specific to the conducted study. Murray (2001) defined primary data as the type of data that has been gathered for the first time. They are not published anywhere. Primary data obtained by using administered questionnaires from Newala District Council, particularly from the PMU office, Tender board, Works, Health, Education and facility Committees.

3.6.2 Secondary Data

These are information’s published for certain issue or study and are readily available. Secondary data based on the previous empirical studies like the council budget levels allocated on each year in Procurements of various works, goods and services. Survey the reports by various consultants on other organizations' activities similar to Procurement especially those executed under force account. Other secondary data
sources were available from Procurement, Finance and planning, audit reports for both procurement and financial, library and administration records, secondary data helped researcher to review literature for the study and comparison to the findings.

3.7  Data Validity and reliability

3.7.1  Reliability of Data
In this study, the researcher conducted pilot study to ensure that all questions are understandable and relevant. Reliability refers to the extent to which data collection techniques produce consistent results or findings, similar observations would be made or conclusions reached by other researchers, or there is transparency in the way raw data was obtained (Saunders et al., 2009). This means that in addition to providing accurate results, the measuring instrument must constantly provide similar results.

3.7.2 Validity of Data
Validity concerned with whether the findings are really about what they appear to be (Saunders, et al., 2009). The validity also has to do with the idea that the research project completely addresses the research questions and objectives that the researcher is trying to answer and achieve, respectively. To ensure validity, this study used a series of measures: (i) focus on officers who are participating in force account implementation, construction and decisions to get advice to reduce the possibility of results to be distorted simply because the respondents did not have the opportunity to understand or participate in the force account, (ii) have more than one official in each department responsible for the force account to participate in answering the same
questions and in the same order, the purpose was to verify if different officials provide the same answers of the topics under consideration.

### 3.8 Data analysis

Houman, (2008) defined data analysis as the process of edit, adjustment, classification, summarization and expression of concept or meaning of data. Primary data to be collected from the questionnaires will be summarized, coded and processed by using statistical package for social science (SPSS for windows version 25.0). Qualitative methods of data analysis will be used in analyzing the data to be collected. In this study the researcher will use descriptive analysis of the objectives includes frequencies and percentages of the characteristics of the sample and those data that will be collected through interview will be analyzed by content analysis approach.
CHAPTER FOUR

FINDINGS AND DISCUSSION

4.0 Introduction

This chapter covers the analysis and discussion of the data obtained from respondents within Newala District Council and other stakeholders who are involving in the force account implementation the aim being to address the research objectives under consideration. The discussion focuses on the effective implementation of force account as the construction method by Tanzanian Local Government authorities.

4.1 Response rate

During data collection, total of sixty-three (63) questionnaires were distributed to respondents, of which fifty-four (54) questionnaires were successful filled and returned to the researcher, this is equals to eight six percent (86%) of expected response rate. This is considered as adequate response rate for research. Mugenda (1999), cited that 50% of response rate is adequate rate of response and that above 70% considered to be very good rate of response.

4.2 Background information

The study reviewed respondents’ backgrounds information in relation to working department/section, duration of working at NDC and participation in force account method for works projects implementation. The results were summarized and presented as follows.
4.2.1 Working department

The finding shows that the respondents are from eight Departments/sections of Newala District Council and committees which include staffs and representatives from the community around places where the force account projects are implemented. The findings depicted excellent representative which is adequate to provide necessary information about effectiveness of force account. The table 4.1 below represent the findings about distribution of respondents.

Table 4.1: Department/section of respondents

<table>
<thead>
<tr>
<th>Department/section</th>
<th>Frequency</th>
<th>Percent</th>
<th>Valid Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Works</td>
<td>4</td>
<td>7.4</td>
<td>7.4</td>
</tr>
<tr>
<td>Procurement</td>
<td>4</td>
<td>7.4</td>
<td>7.4</td>
</tr>
<tr>
<td>Tender Board</td>
<td>6</td>
<td>11.1</td>
<td>11.1</td>
</tr>
<tr>
<td>Primary Education</td>
<td>12</td>
<td>22.2</td>
<td>22.2</td>
</tr>
<tr>
<td>Secondary Education</td>
<td>7</td>
<td>13.0</td>
<td>13.0</td>
</tr>
<tr>
<td>Health</td>
<td>10</td>
<td>18.5</td>
<td>18.5</td>
</tr>
<tr>
<td>Building committee</td>
<td>6</td>
<td>11.1</td>
<td>11.1</td>
</tr>
<tr>
<td>Procurement Committee</td>
<td>5</td>
<td>9.3</td>
<td>9.3</td>
</tr>
<tr>
<td>Total</td>
<td>54</td>
<td>100.0</td>
<td>100.0</td>
</tr>
</tbody>
</table>

Source: Researcher, (2020)

4.2.2 Working period with Newala DC

The working period with Newala DC is crucial factor in determining the acquired experience and knowledge by particular respondent on how procurement for force accounts projects are executed. It found that 7.4% have worked at NDC for less than a year, 42.6% for 3 - 5 years and 35.2% have worked for more than 5 years. The findings deploy that the majority respondents have enough experience working with
NDC and hence more familiar with force account proceedings. Table 4.2 represents findings about employment duration at NDC.

Table 4.2: Employment duration with Newala DC

<table>
<thead>
<tr>
<th>Duration</th>
<th>Frequency</th>
<th>Percent</th>
<th>Valid Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Less than a year</td>
<td>4</td>
<td>7.4</td>
<td>7.4</td>
</tr>
<tr>
<td>1 to 3 years</td>
<td>23</td>
<td>42.6</td>
<td>42.6</td>
</tr>
<tr>
<td>3 to 5 years</td>
<td>8</td>
<td>14.8</td>
<td>14.8</td>
</tr>
<tr>
<td>More than 5 years</td>
<td>19</td>
<td>35.2</td>
<td>35.2</td>
</tr>
<tr>
<td>Total</td>
<td>54</td>
<td>100.0</td>
<td>100.0</td>
</tr>
</tbody>
</table>

Source: Researcher, (2020)

4.2.3 Participation in force account implementation

Respondents’ participation in force account is crucial as it demonstrates whether respondents are familiar to the force account implementation and whether can provide necessary and relevant information. The finding shows that 48 respondents equal to 88.9% have participated in force account implementation while 11.1% (6) have not participated in force account implementation. This shows that the respondents provided very likely information to support researcher arriving to the study objective. The table 4.3 below shows findings on respondents’ participation in the force account projects.
Table 4.3: Participation in force account implementation

<table>
<thead>
<tr>
<th></th>
<th>Frequency</th>
<th>Percent</th>
<th>Valid Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
<td>48</td>
<td>88.9</td>
<td>88.9</td>
</tr>
<tr>
<td>No</td>
<td>6</td>
<td>11.1</td>
<td>11.1</td>
</tr>
<tr>
<td>Total</td>
<td>54</td>
<td>100.0</td>
<td>100.0</td>
</tr>
</tbody>
</table>

Source: Researcher, (2020)

4.3 Adherence with Public Procurement Laws and regulations for projects executed under force account method.

Adherence to the public procurement and regulation were first objective of this study, the researchers interest was to find out whether the projects implemented under force accounts methods were complying with the public procurement act 2011 as amended in 2016 and public procurement regulations as were amended in 2016. In checking whether the force account was implemented in complying to the public procurements laws and regulations, respondents were assessed based on various components in relation to compliance with procurement legal framework. The components were sassing whether Newala DC were meeting the minimum justifications necessary for the force account method implantation as prescribed by the public procurement regulations section 167, other components are, Procurement approvals, receiving and its procedures, report preparation and submissions and record keeping.

4.3.1 Justifications for force account method use

The public Procurement Regulation GN. 446 section 167, has stipulated justifications for force account method use, researcher assessed whether NDC and its service
provision facilities had enough professionals necessary for force account implementation and whether works and construction is the key business of the entity or service provision facility.

4.3.1.1 Possession of Procurement Professionals

70% to 80% of total fund in construction project is spent in purchasing of construction materials and consumables, hence for effective implementation of projects under force accounts method procuring entity need to be equipped with adequate and qualified number of procurement profession, it is cited by Public Procurement act 2011 section 37, that there shall be established in each Procuring entity a procurement management unit staffed to an appropriate level.

The result of the study shows that 50% equals to 27 respondents shows that there is no any procurement professional in their entity or service provision facilities (schools, health centers), 14.8% responded that there is 1 to 3 Procurement specialist and 35.2% equal to 19 respondents responded that there are more than three procurement specialists.

The results deploy insufficient number of procurement specialist to insure effective implementation of procurement activities to support force account, hence to some areas procurement actives are performed by non-procurement specialist, this might result in failure to comply with the procurements laws requirements and also serious subsequence such as breach of code of conduct. The table 4.4 below shows the responses on the number procurement professionals possessed by NDC and its service provision centers including health centers and hospitals.
Table 4.4: procurement professionals’ possession

<table>
<thead>
<tr>
<th></th>
<th>Frequency</th>
<th>Percent</th>
<th>Valid Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>No any</td>
<td>27</td>
<td>50.0</td>
<td>50.0</td>
</tr>
<tr>
<td>1 to 3</td>
<td>8</td>
<td>14.8</td>
<td>14.8</td>
</tr>
<tr>
<td>More than 3</td>
<td>19</td>
<td>35.2</td>
<td>35.2</td>
</tr>
<tr>
<td>Total</td>
<td>54</td>
<td>100.0</td>
<td>100.0</td>
</tr>
</tbody>
</table>

Source: Researcher, (2020)

4.3.1.2 Possession of Engineers/technicians

Construction projects requires adequate number of qualified and experienced engineers ‘and or technicians’ necessary for supervision of force account projects and other works projects. Under this study researcher asked whether procuring entity and its facilities had enough engineers/technicians for supervising of force projects.

The majority of respondents 50.0 % (27) shows that there we no engineers at their working areas (facilities), 14.8 % (8) responded that there was 1 - 3 Engineers/technicians and 35.2 % (19) responded that there were more than three Engineers/technicians.

The implication of this findings is that, there is insufficient number of technical specialists to justify the procuring entities to make the application of force account projects effectively as there will be lot interference to ongoing projects and it may lead to the failure to archive the value for money. The Table 4.5 below shows responses on the technical personnel possessed by NDC.
Table 4. 5: Possession of Engineers/technicians

<table>
<thead>
<tr>
<th></th>
<th>Frequency</th>
<th>Percent</th>
<th>Valid Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>No any</td>
<td>29</td>
<td>53.7</td>
<td>53.7</td>
</tr>
<tr>
<td>1 to 3</td>
<td>6</td>
<td>11.1</td>
<td>11.1</td>
</tr>
<tr>
<td>More than 3</td>
<td>19</td>
<td>35.2</td>
<td>35.2</td>
</tr>
<tr>
<td>Total</td>
<td>54</td>
<td>100.0</td>
<td>100.0</td>
</tr>
</tbody>
</table>

Source: Researcher, (2020)

4.3.1.3 Works a core business of procuring entity

Among the justifications for application of force account method in construction projects is whether works and construction is the core business of the procuring entity.

The study found that, works and construction is not core business of procuring entity as majority of respondents 70.4%(38) responded that construction is not core business of their entity, (25.9%(14) responded that works and construction is the core business of their entity while the remaining 23.7%(2) were not sure.

The findings imply that, core activities of procuring entities were interfered, for instance doctors in health centers has to be busy with construction projects while at the same time serving patients. The Table 4.6 below represent the response on whether works is the core business of the NDC or not.

Table 4. 6: Works a core business of the procuring entity

<table>
<thead>
<tr>
<th></th>
<th>Frequency</th>
<th>Percent</th>
<th>Valid Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
<td>14</td>
<td>25.9</td>
<td>25.9</td>
</tr>
<tr>
<td>No</td>
<td>38</td>
<td>70.4</td>
<td>70.4</td>
</tr>
<tr>
<td>Not sure</td>
<td>2</td>
<td>3.7</td>
<td>3.7</td>
</tr>
<tr>
<td>Total</td>
<td>54</td>
<td>100.0</td>
<td>100.0</td>
</tr>
</tbody>
</table>

Source: Researcher, (2020)
4.3.2 Tender board approvals

Under this component, researcher’s interest was to know whether procurements made for force account purpose were approved by the council Tender board as prescribed by public procurement laws. The Local Government Authorities Tender boards (establishment and proceedings) Regulations, 2018 requires all procurement exceeding three million to be approved by the council Tender board. Furthermore, the procedures for procurement by force account method provided by the Ministry of Education of July, 2017 Part C requires procurement method selection, evaluation report and the tender award to be approved by the Council Tender board.

It asked whether the procuring entity, schools and health centers has ever made a procurement under force account procedure that exceeds 3 Million which is the threshold for tender board approvals for local government authorities, the findings show that, the majority 79.6%(43) their entity has carried out procurement exceeding while 29.4%(11) has never carried procurement that exceeds 3 Million.

It then asked whether those procurements were approved by the council Tender board, the findings revealed that, 66% equals to 31 of total respondents said that, there procurements were not approved by the Tender board, 22.2%(12) responded that their procurements were approved by Tender board, the remaining 7.4%(4) were not sure about whether the procurements we approved by the Tender board. The findings are represented in the table 4.7 below.
Table 4. 7: Procurement approval by Tender board

<table>
<thead>
<tr>
<th></th>
<th>Frequency</th>
<th>Percent</th>
<th>Valid Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
<td>12</td>
<td>22.2</td>
<td>25.5</td>
</tr>
<tr>
<td>No</td>
<td>31</td>
<td>57.4</td>
<td>66.0</td>
</tr>
<tr>
<td>Not sure</td>
<td>4</td>
<td>7.4</td>
<td>8.5</td>
</tr>
<tr>
<td>Total</td>
<td>47</td>
<td>87.0</td>
<td>100.0</td>
</tr>
</tbody>
</table>

Source: Researcher, (2020)

4.3.3 Receiving and Inspections

It is mandatory for Account Officer for each tender including call off order to appoint goods inspection committee responsible for inspection, testing and sampling the incoming materials as specified in procurement order or contract (PPR,2013) sec 245. The goods which found to be of inferior quality or incomplete should be sent back to the supplier. Wherever the good are not conforming or are conforming the specifications as prescribed on the contract or the local purchase order, the note either rejecting or accepting must be written and dispatched to supplier. For specialized material like construction materials and consumables, engineer or technicians must be appointed to form the inspection committee.

4.3.3.1 Inspection committee appointment by accounting officer

Majority 55.6% (30) of respondents said that, the inspection committee for each contract/call off order were not appointed by accounting officer, 27.8% (15) responded that, evaluation committee were appointed by Accounting office while 16.7%(9) were not sure about who appoints evaluation committee, this implies low conformance as the laws requires accounting officer to appoint the inspection committee.
Further responses were about whom appoints the inspection committee this were answered by those who responded that, accounting officer is not one who appoints inspection committee, the responses of majority show that by 62.1%(18) Inspection committee were appointed by Building Committee, 10.34% (3) responded that, evaluation committee is appointed by Hospital board, 6.9%(2) procurement committee and school board each, and 13.8%(4) responded that inspection committee were appointed by school board. Table 4.8 represents the responses for whether inspection committee is appointed by accounting officer or not.

Table 4.8: Inspection committee appointment by AO.

<table>
<thead>
<tr>
<th></th>
<th>Frequency</th>
<th>Percent</th>
<th>Valid Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
<td>15</td>
<td>27.8</td>
<td>27.8</td>
</tr>
<tr>
<td>No</td>
<td>30</td>
<td>55.6</td>
<td>55.6</td>
</tr>
<tr>
<td>Not sure</td>
<td>9</td>
<td>16.7</td>
<td>16.7</td>
</tr>
<tr>
<td>Total</td>
<td>54</td>
<td>100.0</td>
<td>100.0</td>
</tr>
</tbody>
</table>

Source: Researcher, (2020)

4.3.3.2 Engineers/technicians part of inspection committee

It is cited in Public Procurement regulation 2013 sect. that for technical and specialized materials, a technical personnel in respect of goods must be invited for consultation, the engineers’/technicians inclusion minimizes the risk receiving goods of inferior quality.

Asking whether Engineers were part of inspections committees, 74.1%(40) responded that, engineers were part of inspection committees, 16.7%(9) responded that, engineers were not part of inspection committee and the remaining 9.3%(5) were not sure. This implies that, the risk of receiving materials of poor quality from suppliers is at minimum. Table 4.9 show the Responses on engineers’/technicians
participation in receiving and inspection of incoming constructions materials from suppliers.

Table 4.9: Engineer/technicians inclusion in inspection committee

<table>
<thead>
<tr>
<th></th>
<th>Frequency</th>
<th>Percent</th>
<th>Valid Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
<td>40</td>
<td>74.1</td>
<td>74.1</td>
</tr>
<tr>
<td>No</td>
<td>9</td>
<td>16.7</td>
<td>16.7</td>
</tr>
<tr>
<td>Not sure</td>
<td>5</td>
<td>9.3</td>
<td>9.3</td>
</tr>
<tr>
<td>Total</td>
<td>54</td>
<td>100.0</td>
<td>100.0</td>
</tr>
</tbody>
</table>

Source: Researcher, (2020)

4.3.3.3 Issuing of Goods acceptance certificate

Section 248 of public procurement regulation 2013 requires to issue the signed goods acceptance certificate once the goods has been accepted and one copy of certificate to be kept for the aim of supporting payment processing.

The majority of respondents 51.9%(28) responded that the goods acceptance certificate was not prepared and issued to suppliers, 31.5%(17) agreed that good acceptance certificate was prepared and issued to supplier, while the remaining 16.7%(9) were not sure whether the good acceptance certificate were prepared and issued to the supplies.

This implies that the payment authorities were making payment without knowing whether the good were inspected and tested to insure quality and completeness. This could lead the procuring entity to pay for poor quality goods or goods that has not been delivered completely and of desired quality. Table 4.10 shows the responses on whether goods acceptance certificate was prepared and issued to suppliers.
Table 4.10: Good acceptance certificate issued to suppliers

<table>
<thead>
<tr>
<th></th>
<th>Frequency</th>
<th>Percent</th>
<th>Valid Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
<td>17</td>
<td>31.5</td>
<td>31.5</td>
</tr>
<tr>
<td>No</td>
<td>28</td>
<td>51.9</td>
<td>51.9</td>
</tr>
<tr>
<td>Not sure</td>
<td>9</td>
<td>16.7</td>
<td>16.7</td>
</tr>
<tr>
<td>Total</td>
<td>54</td>
<td>100.0</td>
<td>100.0</td>
</tr>
</tbody>
</table>

Source: Researcher, (2020)

4.3.4 Report preparation and submission to PPRA using PMIS

The procurement law requires the procuring entities to prepare and submit procurement report to PPRA through Procurement Management Information System (PMIS)

Majority of respondents 57.4%(31) declared that report was not prepared and submitted to PPRA, 27.8%(15) was preparing and submitting procurement report to PPRA while the remaining 16.7%(9) were not sure whether procurement report were prepared and submitted to PPRA. Respondents were further asked whether they submit procurement report to PPRA by using Procurement Management Information System (PMIS), majority 59.3%(32) responded that report were not submitted using PMIS, 16.7%(9) responded that, they were submitting Procurement report to PPRA using PMIS while reaming 24.1%(13) were not sure about the method used to submit procurement report to the Authority. Table 4.11 represent the findings on procurement report preparation and submission to PPRA.
Table 4.11: Report preparation and submission to PPRA.

<table>
<thead>
<tr>
<th></th>
<th>Frequency</th>
<th>Percent</th>
<th>Valid Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
<td>15</td>
<td>27.8</td>
<td>27.8</td>
</tr>
<tr>
<td>No</td>
<td>31</td>
<td>57.4</td>
<td>57.4</td>
</tr>
<tr>
<td>Not sure</td>
<td>8</td>
<td>14.8</td>
<td>14.8</td>
</tr>
<tr>
<td>Total</td>
<td>54</td>
<td>100.0</td>
<td>100.0</td>
</tr>
</tbody>
</table>

Source: Researcher, (2020)

4.3.5 Keeping force account record files

The archives law requires the records for any work to be kept for not less than five years, asking respondents whether they were keeping procurement records particularly for force accounting projects, the majority of respondents 98.1%(53) declared that they were keeping records while 1.9%(1) were not keeping the records.

Respondents further asked on the time taken to keep procurement records particularly force account procurement records. The analysis showed that only 27.8%(17) of respondents were keeping records for five years and above while remaining we keeping for less than that. This is contrary to the national archives law and can result to failure in tracking and auditing the projects as records are the bases of internal and external audits. The table 4.12 shows the representation of findings on time taken to keep procurement files, particularly for force account projects.
Table 4.12: FAM file keeping period

<table>
<thead>
<tr>
<th></th>
<th>Frequency</th>
<th>Percent</th>
<th>Valid Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Soon after project completion</td>
<td>7</td>
<td>13.0</td>
<td>13.2</td>
</tr>
<tr>
<td>1 to 3 years</td>
<td>8</td>
<td>14.8</td>
<td>15.1</td>
</tr>
<tr>
<td>3 to 5 years</td>
<td>23</td>
<td>42.6</td>
<td>43.4</td>
</tr>
<tr>
<td>More than 5 years</td>
<td>15</td>
<td>27.8</td>
<td>28.3</td>
</tr>
<tr>
<td>Total</td>
<td>53</td>
<td>98.1</td>
<td>100.0</td>
</tr>
</tbody>
</table>

Source: Researcher, (2020)

4.4 Capacity building programs for force account implementers at Newala DC

To evaluate capacity building program were the second objective of this study, the aim of this objective were to review whether capacity building program at Newala DC is adequate to enable effective execution of force account. To achieve this objective number of measures were set to find out how capacity building program is adequate. The measures include; presence of procurement schedule and level of its attainment, attendance of training since force account become official method of works projects implementation in year 2017 and attendance of public procurements acts and regulations amendments 2016.

4.4.1 Presence of procurement Training schedule

Procurement entity and its departments supposed to have procurement training schedule either quarterly or annually. This helps to fill knowledge gaps that has been determined among professionals.

From analysis made, majority 55.6% (30) declared that, there were no procurement schedule, 24.1% (13) were not sure about the presence of procurement training
schedule while remaining 20.4% (11) declared presence of procurement training schedule.

The findings imply that, there were no training at all for the force accounting implementers or the training given were not appropriate based on the knowledge gap of each individual professional. The Table 4.13 below indicates the findings on the presence of procurement training schedule for force account implementers.

**Table 4.13: Presence of procurement training schedule**

<table>
<thead>
<tr>
<th></th>
<th>Frequency</th>
<th>Percent</th>
<th>Valid Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
<td>11</td>
<td>20.4</td>
<td>20.4</td>
</tr>
<tr>
<td>No</td>
<td>30</td>
<td>55.6</td>
<td>55.6</td>
</tr>
<tr>
<td>Not sure</td>
<td>13</td>
<td>24.1</td>
<td>24.1</td>
</tr>
<tr>
<td>Total</td>
<td>54</td>
<td>100.0</td>
<td>100.0</td>
</tr>
</tbody>
</table>

Source: Researcher, (2020)

**4.4.2 Procurement Training schedule attainment.**

Those who declared presence of procurement training schedule were further asked about how schedule were attained. Presence of schedule is one thing and attainment is another. The aim was to know the extent of procurement schedule attainment.

Responses of majority 56.3% (9) revealed that schedule were attained under very low extent, 25% (4) low extent and 12.5% (2) average extent and 6.3% (1) of responded that training schedule were attained at large extent.

This implies that, the procuring entity does not adequately enhance the knowledge of their force accounting implementers as the result poor outcome and non-compliance is mostly likely to happen. The table 4.14 below indicate the responses on level of attainment of procurement training schedule.
Table 4.14: Procurement training schedule attainment

<table>
<thead>
<tr>
<th></th>
<th>Frequency</th>
<th>Percent</th>
<th>Valid Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Large extent</td>
<td>1</td>
<td>1.9</td>
<td>6.3</td>
</tr>
<tr>
<td>Average extent</td>
<td>2</td>
<td>3.7</td>
<td>12.5</td>
</tr>
<tr>
<td>Low extent</td>
<td>4</td>
<td>7.4</td>
<td>25.0</td>
</tr>
<tr>
<td>Very low extent</td>
<td>9</td>
<td>16.7</td>
<td>56.3</td>
</tr>
<tr>
<td>Total</td>
<td>16</td>
<td>29.6</td>
<td>100.0</td>
</tr>
</tbody>
</table>

Source: Researcher, (2020)

4.4.3 Procurement Training attendance since 2017

2017 is the year which the government of Tanzania started using force account method as official method of construction particularly for Local government authorities. Therefore, researcher asked through questionnaire on how much respondents since 2017 has attended procurement training.

The majority 72.2% (39) declared to have not attended any training regarding procurement issues, 7.4% (4) attended one time, 9.3% (5) attended twice and 11.1% (6) attended three times.

The implication is that; force account implementers are not getting enough training to enable them to execute their work effectively which may hinder their performance toward delivering quality projects. Table 4.15 below shows the responses on number of procurement training attended since 2017.
Table 4.15: Number of Procurement Training attendance since 2017

<table>
<thead>
<tr>
<th>Frequency</th>
<th>Percent</th>
<th>Valid Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Not attended</td>
<td>39</td>
<td>72.2</td>
</tr>
<tr>
<td>One time</td>
<td>4</td>
<td>7.4</td>
</tr>
<tr>
<td>Two time</td>
<td>5</td>
<td>9.3</td>
</tr>
<tr>
<td>Three time</td>
<td>6</td>
<td>11.1</td>
</tr>
<tr>
<td>Total</td>
<td>54</td>
<td>100.0</td>
</tr>
</tbody>
</table>

Source: Researcher, (2020)

4.4.4 Training of Public Procurement amendment act 2016 and Procurement amendment regulation 2016.

Tanzanian public procurement act and regulations were both amended in in year 2016, the question were set to ask whether force account implementers have attended training on the Public Procurement act and its regulations 2016.

Analysis made shows that, 98.1% (53) has not attended the training on Public Procurement amendment act 2016 and Public Procurement amendment regulations 2016, while only 1.9% (1) declared to have been attended the training on Procurement act and regulations amendments 2016.

This means that procurement professionals may be not aware of the current Laws and procedures requirement which may lead to non-conformance and may result to failure in achieving value for money. The table 4.16 below shows the findings on attendance of training on public Procurement amendment act 2016 and Public procurement amendment regulation 2016.
Table 4.16: PPA and PPR 2016 amendment training

<table>
<thead>
<tr>
<th></th>
<th>Frequency</th>
<th>Percent</th>
<th>Valid Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
<td>1</td>
<td>1.9</td>
<td>1.9</td>
</tr>
<tr>
<td>No</td>
<td>53</td>
<td>98.1</td>
<td>98.1</td>
</tr>
<tr>
<td>Total</td>
<td>54</td>
<td>100.0</td>
<td>100.0</td>
</tr>
</tbody>
</table>

Source: Researcher, (2020)

4.4.5 Public Procurement legislations possession

Force account implementers may not have adequate training, but at least they need to have proper legislations to guide their daily Procurement proceedings, this may not save the purpose but may help to minimize the risk of poor performance and non-compliance with public procurement legal frameworks.

Asking on the possession of Public Procurement Act and regulation in respondents’ offices majority 77.8% (42) declared to not possessing Procurement act and regulations, while the remaining 22.2% (12) responded that they had Public Procurement act and regulation in their office. Table 4.17 below shows the findings on possession of PPA and PPR for force account implementers.

Table 4.17: Possession of PPA and PPR in the office

<table>
<thead>
<tr>
<th></th>
<th>Frequency</th>
<th>Percent</th>
<th>Valid Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
<td>12</td>
<td>22.2</td>
<td>22.2</td>
</tr>
<tr>
<td>No</td>
<td>42</td>
<td>77.8</td>
<td>77.8</td>
</tr>
<tr>
<td>Total</td>
<td>54</td>
<td>100.0</td>
<td>100.0</td>
</tr>
</tbody>
</table>

Source: Researcher, (2020)

Majorities who declared absence of Public Procurement acts and regulation in their officer, were further asked on whether they possess any other procurement legislation to support their procurement activities particularly procurement under force account projects. Majority 90.7% (49) responded that they had no any other
procurement legislations to support their daily activities while the remaining 9.3% (5) had legislations to support their procurements under force account method. The implication is that apart from having insufficient training programs for force account implementers, they are also not provided with necessary legislations that could help to bridge the gap of inadequate capacity building. Table 4.18 below shows findings on whether force account implementers possess other legislations to support force account activities.

**Table 4.18: Possession of other legislations.**

<table>
<thead>
<tr>
<th></th>
<th>Frequency</th>
<th>Percent</th>
<th>Valid Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
<td>5</td>
<td>9.3</td>
<td>9.3</td>
</tr>
<tr>
<td>No</td>
<td>49</td>
<td>90.7</td>
<td>90.7</td>
</tr>
<tr>
<td>Total</td>
<td>54</td>
<td>100.0</td>
<td>100.0</td>
</tr>
</tbody>
</table>

Source: Researcher, (2020)

4.5 Economic effect of force account method to the areas around its implementation.

The third objective of this study was to examine force account effect to the areas of projects implementation. Under this objective respondent were assessed on various element that pertaining to the economic influence of force account method application to the areas where the projects are implemented, the elements included presence of local registered groups by PPRA to the areas around projects implementation and how they are preferred to be awarded with available opportunities, the extent of obtaining labour (skulled and non-skilled labour) from local areas of projects implementation, the extent of acquiring construction and other site materials from around the local areas of projects implementation, local preference application for projects undertaken under force account projects and lastly
the amount of construction budget that goes to the local community (material dealers and local skilled labour).

4.5.1 Presence of local registered group by PPRA to the areas around the FAM projects implementation.

Community to be impacted by available opportunities around them they are advised to join together in groups and explore some opportunity around their areas. If they are disintegrated it is difficult for them to benefit and grow economically as individuals as well as participate in growing of the country’s economy. In recognizing that, PPRA is now registering special groups to be adapted by procuring entities so as they can participate in Public procurement process.

This study revealed that, 90.7%(49) declared the absence of special registered groups by PPRA, 5.6(2) responded that, there were special registered groups by PPRA while reaming 3.7%(2) there were not sure about presence of special registered group.

For this fact it will be difficult for the community to benefit for the available opportunity because the public procurement law gives local preference to those who are in special groups.

Those who declared to have local registered group by PPRA were further asked whether they give priority to the groups. Response from Majority 55%(11) showed that priority was granted to the local registered groups whereby the remaining of respondents 45%(9) deployed to not granting priority to the local registered groups by PPRA. This deploys reasonable ratio of granting priorities to the registered
groups. The table 4.19 below shows the findings on presence of local registered groups by PPRA.

**Table 4. 19: Presence of local registered groups by PPRA**

<table>
<thead>
<tr>
<th></th>
<th>Frequency</th>
<th>Percent</th>
<th>Valid Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
<td>3</td>
<td>5.6</td>
<td>5.6</td>
</tr>
<tr>
<td>No</td>
<td>49</td>
<td>90.7</td>
<td>90.7</td>
</tr>
<tr>
<td>Not Sure</td>
<td>2</td>
<td>3.7</td>
<td>3.7</td>
</tr>
<tr>
<td>Total</td>
<td>54</td>
<td>100.0</td>
<td>100.0</td>
</tr>
</tbody>
</table>

Source: Researcher, (2020)

4.5.2 **Extent of obtaining skilled and non-skilled labour from areas around projects**

Obtaining skilled and non-skilled labour from the areas around force accounts projects implementations may help to improve the economic situation of that particular areas.

Asking on the extent of acquiring skilled and non-skilled labour from the areas of the projects implementation, the findings revealed that; majority of respondents 51.9%(28) responded that skilled and non-skilled labour were obtained for low extent, 33.3%(18) responded that there was not obtaining skilled and non-skilled labour from the areas of projects implementation, 9.3%(5) obtained skilled and non-skilled labour for average extent and the remaining 5.6%(3) obtained skilled and non-skilled labour for large extent.

This implies that, the chance for community around the projects to be impacted by force account method will be at minimum. The table 4.20 below represent the
responses on the extent of obtaining skilled and non-skilled labour from the areas around projects implementation.

Table 4. 20: Extent of obtaining skilled and non-skilled labour from local areas of projects implementation

<table>
<thead>
<tr>
<th>Frequency</th>
<th>Percent</th>
<th>Valid Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Large extent</td>
<td>3</td>
<td>5.6</td>
</tr>
<tr>
<td>Average extent</td>
<td>5</td>
<td>9.3</td>
</tr>
<tr>
<td>Low extent</td>
<td>28</td>
<td>51.9</td>
</tr>
<tr>
<td>Not at all</td>
<td>18</td>
<td>33.3</td>
</tr>
<tr>
<td>Total</td>
<td>54</td>
<td>100.0</td>
</tr>
</tbody>
</table>

Source: Researcher, (2020)

4.5.3 Extent of acquiring construction materials from surrounding areas of projects implementations.

For enhancing the economic situation of the areas out of force account method implementation it is necessary for procuring entities to purchase construction materials and other consumables from dealers around the areas of project implementation.

In finding out about the extent of acquisition of construction materials and consumables from the dealers around the areas of FAM project implementation it found that, the majority of respondents 40.7%(22) responded that they were acquiring construction materials from local dealers for low extend, 38%(21) responded to have no acquiring construction materials from local dealers where projects are implemented, 11.1%(6) were acquiring for average extent and the minority 7.4%(4) were acquiring construction materials and other consumables for large extent. Table 4.21 below show the responses on extent to which construction materials are purchased from local dealers where the FAM projects are implemented.
Table 4.21: Extent of acquiring construction materials from local dealers

<table>
<thead>
<tr>
<th></th>
<th>Frequency</th>
<th>Percent</th>
<th>Valid Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Large extent</td>
<td>4</td>
<td>7.4</td>
<td>7.5</td>
</tr>
<tr>
<td>Average extent</td>
<td>6</td>
<td>11.1</td>
<td>11.3</td>
</tr>
<tr>
<td>Low extent</td>
<td>22</td>
<td>40.7</td>
<td>41.5</td>
</tr>
<tr>
<td>Not at all</td>
<td>21</td>
<td>38.9</td>
<td>39.6</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>53</strong></td>
<td><strong>98.1</strong></td>
<td><strong>100.0</strong></td>
</tr>
</tbody>
</table>

Source: Researcher, (2020)

4.5.4 Local preference application to projects implemented under force account.

It is mandatory for procuring entities to reserve goods, works, consultants and non-consultant services for the value that does not exceed amount prescribed in ninth and thirteenth schedule of public procurement regulations to the dealers who are operating respected Local Government Authority.

Asking whether local preference was applied to the force account projects, majority 83.3% (45) responded that, local preference was not applied to the projects that were implemented, 7.4% (4) declared to apply force account in force accounts projects while the remaining 9.3% (5) were not sure about whether local preference were applied or not.

Application of local preference is at low level which implies that, the community around the project are not economically impacted by the projects which is centrally to the objectives of force account method application. Table 4.22 below shows the findings on the application of local preference to the force account projects.
Table 4.22: Application of local preference to the force account projects

<table>
<thead>
<tr>
<th>Frequency</th>
<th>Percent</th>
<th>Valid Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
<td>4</td>
<td>7.4</td>
</tr>
<tr>
<td>No</td>
<td>45</td>
<td>83.3</td>
</tr>
<tr>
<td>Not sure</td>
<td>5</td>
<td>9.3</td>
</tr>
<tr>
<td>Total</td>
<td>54</td>
<td>100.0</td>
</tr>
</tbody>
</table>

Source: Researcher, (2020)

4.5.5 Level of construction budget that goes to local community around force account projects.

The law requires procuring entities to reserve thirty percent of the annual procurement budget to the to the special groups that operating in its jurisdiction area, this is for the purpose of local people and special groups to participate in in economic growth as well as their own.

Respondents were asked on the amount of their construction budget under force account that goes to the local people and special groups. Majority 61.1%(33) responded that less than 10% of their construction budget does to special groups and local people, 29.6%(16), spend between 10% - 30% and the remaining 9.3%(5) spent more than 30% of construction budget to special groups and local people surrounding their jurisdiction areas. Table 4.23 below, shows the responses on the level of budget that procuring entity spend to special groups.

Table 4.23: Level of construction budget that goes to local community

<table>
<thead>
<tr>
<th>Frequency</th>
<th>Percent</th>
<th>Valid Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Less than 10%</td>
<td>33</td>
<td>61.1</td>
</tr>
<tr>
<td>10% to 30%</td>
<td>16</td>
<td>29.6</td>
</tr>
<tr>
<td>More than 30%</td>
<td>5</td>
<td>9.3</td>
</tr>
<tr>
<td>Total</td>
<td>54</td>
<td>100.0</td>
</tr>
</tbody>
</table>

Source: Researcher, (2020)
4.6 Challenges facing force account implementation

Fourth objective of this study were to identify the factors challenging implementation of force account implementation at Newala District Council. Under this objective respondent were assessed based on various elements that pertaining to challenges facing force account implementation. The elements include, possession of adequate and trained staffs, possession of adequate construction equipment and tools, interference from top management levels and political personnel’s, projects insurance, availability of local dealers for construction materials and tool and availability of skilled labour.

4.6.1 Possession of adequate and trained force account implementers

Effective implementation of force account requires procuring entities to possess adequate and trained force accounting implementers to coordinate, implement and monitoring force account construction projects.

Respondents were asked whether they consider to have efficient number of qualified and well trained staffs to implement force accounts projects. Majority of respondents 70.4% (38) responded that, there was no adequate and trained staffs to implement force account where by the remained 29.6%(16) declared to have adequate and trained staff to implement force accounts effectively.

Few respondents who declared to have adequate and trained force account implementers were further asked about the extent of adequacy and skilled technical staffs they possess. The majority 41.2%(14) responded that well trained force account implementers were adequate for low extent, 26.5%(9) responded to have
trained staffs for average extent, 29.4%(10) had large extent of trained and qualified staffs while the reaming 1.9%(1) declared to possess adequate and trained force account implementers for very low extent.

The findings imply that the available number of trained and qualified force account implementers is not enough to enable effective implantation of force account projects, which requires procuring entity to have adequate trained staffs especially for works and procurement. Table 4.24 below show the findings about presence of adequate and qualified force account implaners.

**Table 4.24: Possession of adequate qualified force account implementers**

<table>
<thead>
<tr>
<th></th>
<th>Frequency</th>
<th>Percent</th>
<th>Valid Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
<td>16</td>
<td>29.6</td>
<td>29.6</td>
</tr>
<tr>
<td>No</td>
<td>38</td>
<td>70.4</td>
<td>70.4</td>
</tr>
<tr>
<td>Total</td>
<td>54</td>
<td>100.0</td>
<td>100.0</td>
</tr>
</tbody>
</table>

Source: Researcher, (2020)

### 4.6.2 Possession of construction equipment’s and tools for force account implementation

In order to carryout works projects itself, procuring entities needs to possess adequate equipment’s and tools to enable smooth implantation, lack of equipment and tools may result to delays and poor quality of projects and fail to attain value for money.

Asking about the possession of adequacy of construction equipments and tools, majority 83.3%(45) responded that, there were no adequate equipments and tools to support construct projects under force account approach, the remained 16.7%(9)
responded that they had adequate construction and tools to support their construction projects under force account.

Those who declared to have construction equipment and tools, were further asked about the extent of adequacy of construction equipment that they possess. The majority 38.9% responded that equipment and tools were available for low extent compared to the requirements, 27.8% responded to have construction equipments under average extent, 22.2% had construction equipment for large extent and remaining 11.1% had construction equipment for very low extent.

Findings deploys insufficient construction equipment and tools to support efficient construction of projects under force account, hence poor quality, delays and failure to achieve value for money may happen. Table 4.25 below shows the findings about possessing of construction equipments and tools to support project implemented under force account approach

Table 4. 25: Possession of construction equipment and tools to support force account implementation

<table>
<thead>
<tr>
<th></th>
<th>Frequency</th>
<th>Percent</th>
<th>Valid Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
<td>9</td>
<td>16.7</td>
<td>16.7</td>
</tr>
<tr>
<td>No</td>
<td>45</td>
<td>83.3</td>
<td>83.3</td>
</tr>
<tr>
<td>Total</td>
<td>54</td>
<td>100.0</td>
<td>100.0</td>
</tr>
</tbody>
</table>

Source: Researcher, (2020)

4.6.3 Interference from top management levels political and politicians

Technical teams need to be free from interference of any kind when fulfilling their tasks, especially for force account implementers, interference may lead to poor
delivery of force account projects and cause complications to the implementation of projects such as delays, corrupt practices and inflations to the projects.

Respondents were asked about the presence of any kind to the implementation of force account projects, majority 59.3% (32) responded that there was interference in their proceedings where by 37%(20) responded that, there were no interference and the remaining 3.7%(2) were not sure about interference from top management and politicians.

Those who declared about presence about interference were further asked about the extent of inference they face, 61.5%(24) responded that, interference was happening for large extent, 23.1%(9) responded that interference was there for larger extent, 7.7%(3) responded that interference were for average extent and 7.7%(3) responded that, interference from top management level and politicians were for low extent.

The findings show high level of interference which may hinder the performance of professionals in carrying out of their duties, this may result to failure in attaining value for money. The Table 4.26 represent the level of extent of interference from top management level to force account proceedings.

Table 4. 26: The extent of interference from top management levels.

<table>
<thead>
<tr>
<th>Frequency</th>
<th>Percent</th>
<th>Valid Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Very large extent</td>
<td>24</td>
<td>44.4</td>
</tr>
<tr>
<td>Large extent</td>
<td>9</td>
<td>16.7</td>
</tr>
<tr>
<td>Average extent</td>
<td>3</td>
<td>5.6</td>
</tr>
<tr>
<td>Low extent</td>
<td>3</td>
<td>5.6</td>
</tr>
<tr>
<td>Total</td>
<td>39</td>
<td>72.2</td>
</tr>
</tbody>
</table>

Source: Researcher, (2020)
4.6.4 Insurance to force account projects

The public procurement policy requires public procurement projects to be ensured prior to the commencement of the project throughout the life of project implementation this help to protect the procuring entity against any risks that may arise during the time of project implementation.

Respondents were asked whether projects that implemented under force account approach were insured, the majority 59.3%(32) responded that, projects were not insured, 24.1%(13) responded that, projects were insured while the remaining 16.7%(9) were not sure about whether projects were insured or not.

This may result to unnecessary increase the construction budget because if any risk arises during construction and after construction it will be the liability of the entity to cover. The findings show that for any defects which raised before and after force account projects, accounting officer rectified them using internal fund to procuring entity, 81.5%(44) agreed that accounting office were responsible for rectification of all defects raised during and after force account implementation. Table 4.27 below represents the responses on the insurance of the projects implemented under force account projects.

Table 4. 27: Insurance to force accounts projects

<table>
<thead>
<tr>
<th></th>
<th>Frequency</th>
<th>Percent</th>
<th>Valid Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
<td>13</td>
<td>24.1</td>
<td>24.1</td>
</tr>
<tr>
<td>No</td>
<td>32</td>
<td>59.3</td>
<td>59.3</td>
</tr>
<tr>
<td>Not sure</td>
<td>9</td>
<td>16.7</td>
<td>16.7</td>
</tr>
<tr>
<td>Total</td>
<td>54</td>
<td>100.0</td>
<td>100.0</td>
</tr>
</tbody>
</table>

Source: Researcher, (2020)
4.6.5 Extent of local dealers’ availability

Among challenges facing implementation of works project in LGA’s is availability of material local dealers, if dealers are easily available they help to reduce time taken to execute force account projects, bring to minimum the risks of disruptions when materials are moving from distant suppliers, it may also reduce the project costs that associated with ordering and handling of materials.

Respondents when asked about the extent of local dealers availability, the majorities 61.1%(33) responded that local dealers were available for small extent, 20.4%(11) responded that dealers were available for very small extent, 9.3%(5) dealers available for average extent and 9.3%(5) responded that, local materials deals were available for Large extent.

The study found low level of material dealer who are operating in the areas of force account projects implementation. This may be the cause of high projects budgets and delays in projects completion due to the material delays from distant suppliers. Table 4.28 below represent the responses about extent of local dealers availability.

Table 4.28: Extent of local dealers’ availability

<table>
<thead>
<tr>
<th></th>
<th>Frequency</th>
<th>Percent</th>
<th>Valid Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Large extent</td>
<td>5</td>
<td>9.3</td>
<td>9.3</td>
</tr>
<tr>
<td>Average extent</td>
<td>5</td>
<td>9.3</td>
<td>9.3</td>
</tr>
<tr>
<td>Low extent</td>
<td>33</td>
<td>61.1</td>
<td>61.1</td>
</tr>
<tr>
<td>Very low extent</td>
<td>11</td>
<td>20.4</td>
<td>20.4</td>
</tr>
<tr>
<td>Total</td>
<td>54</td>
<td>100.0</td>
<td>100.0</td>
</tr>
</tbody>
</table>

Source: Researcher, (2020)
4.6.6 Extent of local skilled labour availability

Similar to the availability of materials dealers, local skilled labour is also crucial to the effective implementation of off force account projects for the aim of achieving value for money. Inclusion of local people to the projects implementation reduces the overall cost of projects as obviously local skilled people will charge less as accommodation costs will not be part of their bills also their level of tolerance to issues will be high because they treat projects as theirs.

Response to the question, majority 66.7% (36) responded that local skilled labours were available for low extent, 20.4% (11) responded that, skilled labour were not available at all, 7.4% (4) responded to have average extent and remaining 5.6% (3) responded that local skilled labour were available for large extent. Table 4.29 represent the findings about availability of skilled labours around areas where force account projects are implemented.

Based on the findings, labour cost will probably be high due to costs of accommodations and lack of ownership sense from labour obtained out of projects implementations areas.

Table 4.29: Extent of local skilled labour availability

<table>
<thead>
<tr>
<th>Frequency</th>
<th>Percent</th>
<th>Valid Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Large extent</td>
<td>3</td>
<td>5.6</td>
</tr>
<tr>
<td>Average extent</td>
<td>4</td>
<td>7.4</td>
</tr>
<tr>
<td>Low extent</td>
<td>36</td>
<td>66.7</td>
</tr>
<tr>
<td>Not at all</td>
<td>11</td>
<td>20.4</td>
</tr>
<tr>
<td>Total</td>
<td>54</td>
<td>100.0</td>
</tr>
</tbody>
</table>

Source: Researcher, (2020)
CHAPTER FIVE

SUMMARY OF FINDINGS, CONCLUSION AND RECOMMENDATION

5.1 Introduction

This chapter draws the summary of findings. It further present conclusion and recommendations. The chapter also provide the areas for further studies. Summary, conclusion and recommendations are made with regard to the objectives of this study.

5.2 Summary of findings

The aim of this study was to assess the effectiveness force account method in construction projects by Tanzania Local Government Authorities. Specifically, the study ought to obtain results as per research objectives; that is, to Describe an adherence with Public Procurement Laws and regulations for projects executed under force account method at NDC, to examine capacity building programs for force account implementers at NDC, to examine economic influence of force account method to the areas around its implementation at NDC and to Identify the challenges facing implementation of force account method at NDC.

5.2.1 Examine an adherence with Public Procurement Laws and regulations for projects executed under force account method at NDC

Assessment of this objective were made based on various items that relating to the adherence to the public procurement laws and regulations for projects executed under Force account. Elements included justifications for force account method application,
procurement approvals, receiving and inspection proceedings, report preparation and submissions using appropriate methods, and record keeping.

Justifications for force account implementations were not adequately met, study found that, 50% of areas where force account was implemented there were no engineers to carry out and supervising works projects. Therefore, only few available engineers were used to supervise all projects that were executed. Also 70.4% declared that works and construction were not core business of their works this resulted to interruption of other ongoing operations of their areas, this is contrary to the public procurement regulation cap 167 of 2013 which set minimum justifications for force account application as having adequate technical personnel to carry out and supervise required works, maintenance and construction a part of core operations of procuring entity and work to carried out without interrupting other ongoing operations.

Furthermore, procurement made under force account were approved by tender board for only 22% which is contrary to Public Procurement Regulations No. 57 2013. It also revealed that, 66.0% of receiving and inspection committee were not appointed by accounting officer, it also noted that, inspection committee were permanent contrary to regulation 245 of 2013 which need accounting officer to appoint inspection committees for all tenders including call off orders, on top of that for 51.7% materials received from suppliers were not inspected as the law requires.

Furthermore, it found that, force account report was insufficiently prepared and sent to the authority as only 27.8% were prepared and sent reports to the authorities using the appropriate method. It also revealed that for 98.1% procuring entity were
adequately keeping procurement and works records particularly for force account projects. Although they were not keeping the records for appropriate time as only 28.3% of respondents were keeping records for less than five years contrary to the national archives and records act 2002.

5.2.2 Examining capacity building programs for force account implementers at NDC

This objective was assessed on elements that pertained to the capacity building program, the elements included presence of procurement schedule, its level of attainment, Public procurement training attendance since start of using force account in 2017, training on public procurement amendment act 2026 and procurement regulations 2016, possession of other Public procurement legislations.

Availability of training schedule to the organization is the first indicator of efficient capacity building program to the organization as it gives the alerts to management about setting financial priorities to trainings, is also show the way management value capacity building in contribution to the overall organization performance. The study found that, only 20% declared to have procurement schedule in their working areas.

Furthermore, attending various procurement trainings for force account implementers may increase overall organization performance and level of compliance. Hui et al, (2013) believes that professionals must be trained and aware of existing laws and regulations so that they can comply with them. the study found that since the Government started to apply force account as the official method of construction in LGS’s 72.2% of force account implementers have not attended any procurement
training, bad enough others have not good procurement background, not only that, since Procurement acts and regulations amendments in 2016 only 1.9% of force account implementers has attended its training.

It further found that, apart from not attending the trainings the entity did not provided legislations i.e. Public procurement Acts and Regulations so as to enable FAM implementers to have proper references so as to enable them to comply with procurement laws requirements on their day today activities, revealed that only 22.2% of respondents had procurement acts and regulations in their working areas it also found that 90.7% of those remaining without Procurement act and regulations did not possess any other legislations that could at least support them to carry out their duties.

5.2.3 Examining economic influence of force account method to the areas around its implementation at NDC

This objective was assessed based on various components that pertaining to economic influence of force account method to the areas around its implementation, the components was presence of special groups registered by PPRA, extent of obtaining man power and building materials from areas where force account projects are implemented, application of local preference and amount of projects under force account that spent on special groups and local people around the projects.

Special groups are the best way that people can benefit economically as well as join hands to participate in building countries economy by register and applying to available opportunities to their areas. Having found importance of special groups,
Public procurement Act of 2011 was amended to cover these groups. However, the study revealed presence of special groups were present for very negligible extent as only 5.3% responded to have special registered groups to their jurisdiction areas.

Furthermore, force account impact to the areas around projects implementations depend on the extent which local materials dealers and labours (skilled and non-skilled) engagement to force account projects implementation. The study found unsatisfactory engagement of local construction dealers and labours (skilled and non-skilled labour from around the projects area as the findings shows that, engagement was for small extent as table 4.20 and 4.21 shows.

Local preference scheme is other means provided by public procurement laws and regulations for the purpose of developing local suppliers and positively impact the lives of people who are found within jurisdiction areas to procuring entities. Application of preference scheme found to be inadequate as the study found 83.3% preference not given to local dealers and labour.

Meeting requirements for guidelines for special groups and local participation in public procurements which requires each procuring entity to set aside 30% of its procurement budget to the people around the projects is other best way which community around the project can economically impacted especially for force account projects implementation. This study found that procurement budget under force account approach spent to surrounding areas for less than 10%.
5.2.4 Identifying the challenges facing implementation of force account method at NDC

This objective was assessed based on elements that pertaining to challenges that pertaining to challenges facing implementation of force account, the elements was possession of adequate and qualified force account implementers, possession of construction equipments and tools, pressure from top management levels and political interference, projects insurance extent of local dealers availability and extent of skilled and skilled labours availability.

Possession of adequate and qualified force account implementers is crucial factor to ensure effective force account implementation as quality and schedule risks will be at minimum level, based on this element study found insufficient number of qualified staff especially in works and procurement who are the key implementers of force accounts projects as only 29.6% of respondents declared to have adequate skilled and well trained force account implementers.

For effective force account implementation, the available man power need to have adequate technical tools and equipment necessary to handle works projects, self-owning of equipments and tools help to reduce construction costs compared to the option to hire. Although the study found insufficient possession for only 16.7%.

Pressure from top management levels and political interference is discouraged as it damages confidence of professionals and may result to poor value for money achievement. In this study researcher found slight pressure and political interference for 59.3%.
The study also found insured force account projects for only 24.1% of total response, in confirming to this, it also responded for 81.1% that accounting officer were responsible to rectify all damages and defects raised during and after projects completion which could have been covered in case projects were insured.

Local materials dealers and manpower availability, is crucial factor for force accounting implementation which needs local labour to support available manpower to the procuring entity, and building materials for projects execution. Availability of labour and materials makes smooth execution and bring down schedule as well as financial risks on the projects. The study found low extent of skilled and non-skilled labour as well as local construction materials dealers.

5.3 Conclusion

The study concerned with assessment of effectiveness force account method in construction projects by Tanzania Local Government Authorities. Based on the study findings and discussion. Generally, Implementation of force account method at Newala District Council found to be slightly effective.

5.3.1 Describing an adherence with Public Procurement Laws and regulations for projects executed under force account method at NDC

The study concluded that force account implementers were less complying with the Public Procurement act 2011 as amended 2016 and its Public Procurement regulations of 2013 as amended 2016. Procurement decisions made were not approved by the council’s tender board, rather the approval were made by building committees. Also noted that receiving and inspection of goods for projects
implementation were not properly made as the appointment of these committees were made contrary to the public procurement regulations section 245 which requires receiving committees to be appointed by Accounting Officer, although technical personnel we included in receiving process, the receiving teams were also not issuing goods receipts certificates as the law requires.

5.3.2 Examining capacity building programs for force account implementers at NDC

It concluded that, capacity building program for force account implementers is inadequate as the study found absence of procurement schedule for majority of service provision facilities under Newala DC, force account implementers were not given adequate training to boost their capacity, others since the start of force account has not attended even once any training concerning procurement and works. Not only that since amendment of procurement act and regulations 2016, majority have not attended its training. Also, the council doesn’t provide Procurements regulations to their professions who are implementing force account, which means some are not even aware of the basic implication of what they are doing keeping in mind that most of them are made-up of non-works and procurement professionals.

5.3.3 Examining economic influence of force account method to the areas around its implementation at NDC

Based on this objective, it concluded that implementation of force account have very little impact to the community around areas of projects implementation as it found that, for very large extent there were registered special groups, Procurement laws
requires different kind of people to form groups so as to benefit from opportunities available, the extent of obtaining skilled and skilled labour and acquiring construction materials from around are of force account projects were for very low extent, apart from that preferential scheme were not applied to the people and dealers found within jurisdiction areas of projects implementation. Also, amount of force account budget that went to surrounding areas projects were very negligible.

5.3.4 Identifying the challenges facing implementation of force account method at NDC

Based on this objective concluded that; there are several challenges that hinder proper implementation of force account construction method, major challenges found to be inadequate number of technical personnel such as engineers and procurement personnel who are key professional required for force account implementations, lack of adequate construction equipment for works executions, absence of local construction materials dealers and skilled labour around project areas, pressure from top management levels and political interference found to be at large extent also the projects were insured and Accounting officer were responsible for rectifications of all defects during and after projects.

5.4 Recommendation

Based on the findings of this study, researcher has made some recommendation if which are implemented, it is expected that the current situation on implementation of force account in TLGA’s could be improved.
5.4.1 Describing an adherence with Public Procurement Laws and regulations for projects executed under force account method at NDC

Researcher recommend to Newala DC management to make sure that, force account projects are implemented based on the basic professional requirement and in complying to the Public Procurement legal framework as the study found low level of compliance with Public procurement laws and regulations, this could maximize their level of value for money achievement. It also recommended for management to employ and allocate procurement professionals and engineers to the service provision facilities such as schools and health centers whom will responsible to execute works projects under force account effectively.

5.4.2 Examining capacity building programs for force account implementers at NDC

Furthermore, management should make sure that, available professionals in procurement and works departments are trained regularly in order bust their knowledge toward effective force account implementation and increase their level of compliance.

5.4.3 Examining economic effects of force account method to the areas around its implementation at NDC

Researcher also recommend to the management to build local capacities whom will help in in force account projects, this may be achieved through implementation of local preference scheme, local suppliers’ development and mobilize people into groups, train them and engage them in projects implementation, this will enable
NDC to have excess in local materials suppliers and cheap labour around their jurisdiction area as well as contribute to economic well-being of their community.

5.4.4 Identifying the challenges facing implementation of force account method at NDC

Researcher recommend to top management and politicians not to interfere professionals during force account implementation, this may impinge their confidence toward quality compliance and failure to abide legal framework.

It lastly recommended to policy makers to provide proper and standard procedures for force account implementation especially for LGA’s. also to amend the existing Procurement legal framework to provide depth insight to force account, putting into consideration that, large portion of development projects are spend in force account projects.

5.5 Limitations and Area for Further Research

Given the fact that, this study was conducted at a single organization – Newala DC and that although the level of reliability and validity of the study was very high, still the study of this nature would have been conducted using large samples. More LGA’s could have been studied as the level of effectiveness could differ significantly from one council to the other. Hence more study could guarantee the consistency.
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APPENDIX I

QUESTIONNAIRES

Introduction

Dear respondents

I am carrying out a study that aims to access the Effectiveness of Force Account Method in construction Projects by Tanzania Local Government Authorities.

Your institution/facility has been selected as the research area. Your inputs are of significant importance for facilitating this study. This is an academic research and information provided is purely for scholarly purpose and shall be treated with utmost confidentiality.

I request you to spare a few minutes of your time and respond to the questions that are in this questionnaire. Your co-operation is highly valued.

Thank you very much for your co-operation and your valuable time.

Prat A: General Information

1. Which department/Section are you working in the council? Please tick the appropriate.

   a) Works (    )
   b) Procurement (    )
   c) Tender Board (    )
   d) Primary Education (    )
   e) Secondary Education (    )
   f) Health (    )
   g) Building committees (    )
   h) Procurement Committee (    )
2. For how long have you been working in this organization/facility?
   a) Less than a year (  )
   b) 1 to 3 years (  )
   c) 3 to 5 years (  )
   d) More than 5 years (  )

3. Have you ever participated in any Force account Projects? Tick the appropriate.
   a) Yes (  )
   b) No (  )

**Part B: Objective I: Procurement laws and regulations adherence**

1. How many procurement specialists do you possess to your organization/facility level?
   a) No any (  )
   b) 1 to 3 (  )
   c) More than three. (  )

2. How many Engineers/Technicians do you possess in your organization/facility level?
   a) No any (  )
   b) 1 to 3 (  )
   c) More than three. (  )

3. Is works and construction part of core business of your organization?
   a) Yes (  )
   b) No (  )
   c) Not sure (  )
4. Have you ever made a procurement for force account purpose which exceed three (3) million? Tick the appropriate.
   a) Yes
   b) No

5. For question Number one above, if the answer is yes, were those procurements approved by Council Tender board? Tick the appropriate.
   c) Yes
   d) No
   e) Not sure

6. Is inspection committee of the incoming force account materials appointed by accounting officer? Tick the appropriate.
   a) Yes
   b) No
   c) Not sure

7. For the question above, if the answer is No, who appoints receiving and inspection committees? .................................................................

8. Are technical personnel (engineer/technician) part of the inspection committee which regular appointed for force accounts project? Tick the appropriate.
   a) Yes
   b) No
   c) Not sure

9. Is good receipt certificate issued to supplier after the acceptance of goods? Tick the appropriate.
   a) Yes
b) No (  )
c) Not sure (  )

10. Are the procurement reports for force account projects prepared and submitted to PPRA? Tick the appropriate.
   a) Yes (  )
   b) No (  )
   c) Not sure (  )

11. Do you use Procurement Management Information System (PMIS) for report submission to PPRA?
   a) Yes (  )
   b) No (  )
   c) Not sure (  )

12. Do you keep the project file which show all the relevant information from the initiation of the project to the completion? Tick the appropriate.
   a) Yes (  )
   b) No (  )
   c) Not sure (  )

13. For how long does your organization keep procurement record files?
   a) Soon after completion of the project (  )
   b) 1 to 3 years (  )
   c) 3 to 5 years (  )
   d) More than 5 Years (  )
Part C: Objective II: Capacity building program adequacy

1. Is there any procurement training schedule in your working area?
   a) Yes (  )
   b) No (  )
   c) Not sure (  )

2. For question 1 above, if the answer is yes, for what extent is the procurement schedule attained?
   a) Large extent (  )
   b) Average extent (  )
   c) Low extent (  )
   d) Very low extent (  )

3. How many times have you attended the training regarding procurement issues since 2017? Tick the appropriate.
   a) Not attended (  )
   b) One time (  )
   c) Two times (  )
   d) Three times (  )
   e) More than three (  )

4. Have you got the training about public procurement act and regulations after the amendments 2016? Tick the appropriate.
   a) Yes (  )
   b) No (  )

5. Do you possess Public procurement act and Regulation in your office? Tick the appropriate.
6. Is there any other legislations which used by your organization to support your daily procurement activities?
   a) Yes (  )
   b) No (  )

7. If any for the question 4 above, mention them……………………………………

Part D: Objective III: Force account effect on the economic situation

1. Is there any local registered groups by PPRA around your working area?
   a) Yes (  )
   b) No (  )
   c) Not sure (  )

2. For question 1 above, if there is any, do you give any priority to them during selection of service providers or skilled and non-skilled labour for the projects implemented under force account?
   a) Yes (  )
   b) No (  )

3. For what extent do you obtain labour (skilled and non-skilled) from local area of projects implementation?
   e) Large extent (  )
   f) Average extent (  )
   g) Low extent (  )
   h) Not at all (  )
4. For what extent do you acquire the constructions and other site materials from around the local areas of projects implementation?
   a) Large extent (  )
   b) Average extent (  )
   c) Low extent (  )
   d) Not at all (  )

5. Is local preference applied for projects undertaken under force account? Tick the appropriate
   a) Yes (  )
   b) No (  )
   c) Not sure (  )

6. How much of your construction budget goes to the local community (materials dealers and local skilled labour)?
   a) Less than 10%
   b) 10% to 30%
   c) More than 30%

**Part E: Objective IV: Challenges facing Force account implementation.**

1. Do you possess adequate trained and qualified staff in works and procurement field for supervising and implementing force account projects?
   a) Yes (  )
   b) No (  )

2. If yes for question 1, for what extent does qualified staffs adequate?
   a) Large extent (  )
   b) Average extent (  )
3. Does your organization possess adequate construction equipment’s and tools to support force account effectively?
   a) Yes
   b) No

4. If yes for question 2, for what extent does equipment’s adequate?
   a) Large extent
   b) Average extent
   c) Low extent
   d) Very low extent

5. Do you face any interference from top management levels and political personnel in force account implementation?
   a) Yes
   b) No

6. If YES for question 5, for what extent do you face the interference?
   a) Very large extent
   b) Large extent
   c) Average extent
   d) Low extent

7. Does the performance for projects implemented under force account insured?
   a) Yes
   b) No
   c) Not sure
8. Is accounting officer responsible for rectifying all damages arise during and after implementation of force account projects?
   a) Yes  
   b) No.  
   c) Not sure

9. For what extent does local dealers for construction materials and other consumables for implementation of force account available to the local areas where projects are implemented?
   a) Large extent  
   b) Average extent  
   c) Low extent  
   d) No at all

10. For what extent does local skilled labour available to the local areas of projects implementation?
    a) Large extent  
    b) Average extent  
    c) Low extent  
    d) No at all