



Effect of Legal Requirements in The Application of Force Account: Case Study Mwanza City Council, Tanzania

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Article History

Received: 02/12/2023

Accepted: 06/12/2023

Published: 08/12/2023

Vol – 2 Issue –12

PP: -17-28

Abstract

The study explained the effect of legal requirement in application of Force Account for construction of secondary schools' classrooms at MCC. The specific objectives of the study were to evaluate the effect of procedural compliance in the AFA, identify the determinants for effective implementation in AFA, and to evaluate the motive of achieving VFM in the AFA.

The scope of the study was MCC at Fumagila Secondary School, Igoma Secondary School, and Luchebele Secondary School. The population of the study was 120 where the sample size was 92 of FA practitioners and respondents were 86 who included Tender Board Members, PMU, Internal Auditors, Secondary Schools' Teachers, Citizen Representatives, Councillors, User departments, Planning Officers, and Engineers/Technicians.

The study used Quantitative method to develop the study where the primary data were collected by using questionnaires with multiple choice questions.

The findings of the study revealed that MCC has not complied with FA procedures on the aspects of PPRA Guideline 2020, Procurement of Labourers, and Competitive Quotations. Also, the study found that MCC has insufficient implementation on Supervision of Labourers, Documentations, and Procurement Plan. Moreover, the study identified that VFM was not achieved on the Procuring Construction Materials, Completion Time, and Quality Assurance.

However, on the ground of revealed findings, the study concludes that Procuring Entities must follow the PPRA Guidelines so as to ensure the FA Projects implemented according to the legal requirements. Moreover, the study recommended that the government must recognize and provide supervision allowance as well as provide training to FA Practitioners.

Keywords: PPRA Guideline, Force Account, Construction, Force Account Practitioners

1.0 INTRODUCTION

Governments in the world spend an estimated US Dollar 13 trillion on public contracts for goods, services, and public works, where they lose a quarter of spending, which is caused by inefficiencies in procurement (World Bank report,2022). This report indicates how it is important for every country in the world to take serious measures to ensure procurement activities are practiced with high integrity and there are good procurement laws and regulations which does not provide loopholes for the loss of public funds in procurement.

According to Mayani (2019), the successful execution of a Force Account requires the allocation of adequate resources, such as an ample workforce and sufficient financial means to procure building supplies.

The World Bank asserts that Force Account implementation in road construction projects in Africa offers several advantages. These include cost-effectiveness the provision of temporary employment opportunities that inject cash into the local economy. Additionally, Force Account facilitates the transfer of knowledge regarding labor-intensive road works to local communities while promoting the growth of local industries involved in manufacturing hand tools and light road construction equipment.

Additionally, Uganda's Public Procurement and Disposal of Public Assets Authority (PPDA) has disclosed that Force Account holds significance for the Procuring Entity. This is because it allows the Entity to efficiently carry out minor or small works within a limited timeframe, resulting in cost



savings. Furthermore, it aids in developing internal capacity within the Procuring and Disposing Entity, as the works are executed and overseen by its staff. The use of force account labourers, as opposed to tenderers, can expedite the many stages of the project, including tender preparation, advertisement, evaluations, awarding, and execution of work, which tend to be time-consuming. Force Account is a cost-saving approach that involves the utilization of labourers who are more affordable compared to contractors, as well as the procurement of construction materials by the Procuring Entity itself at market prices from hardware shops located near the project implementation area.

The Force Account procurement technique has been widely regarded as a cost-effective approach for road maintenance compared to the Contract method. This is primarily attributed to the inherent cost savings resulting from utilizing in-house employees and equipment (Kaana, 2019). Furthermore, the study conducted by Yohana (2020) examines the impact of the Force Account Procurement Method on the execution of building projects in Tanzania. The individual disclosed that the utilization of Force Account in construction projects resulted in producing high-quality output, cost-effectiveness, and efficient time management.

To enhance the capabilities of local contractors, the government has decided to adopt the Force Account method as the preferred contracting approach for school renovation projects. This choice is driven by the aim to achieve optimal cost-effectiveness and value for money in these endeavours, as stated by Professor Joyce Ndalichako, the former Minister for Education, Science, Technology, and Vocational Training in Tanzania. The utilization of force account in the construction of public buildings has been found to contribute to cost reduction and enhance efficiency for the procurement entity (Matto, 2021). According to Mr. Selemani Jafo, the former Minister of State in the President's office for Regional Administration and Local Government Authorities in Tanzania, the utilization of a Force Account not only offers cost-effective solutions in public projects but also generates employment opportunities for the local population residing in the vicinity of a specific project implementation area.

The government has chosen to utilize the Force Account procurement method to develop and renovate various projects inside the country. This decision aims to improve cost-effectiveness and ensure value for money (PPRA magazine). Nevertheless, procurement regulations in all countries must encompass certain fundamental aspects. These include incorporating unambiguous and unbiased guidelines about the accessibility of procurement methods and their transparent implementation. Such guidelines should encompass rules regarding the bidding process, including explicit time constraints, comprehensive tender documents, and stringent contractor qualifications. Additionally, the regulations should outline the criteria for evaluating tenders (Martini, 2015).

The adherence to legal obligations in public procurement holds significant importance for governments worldwide, as it facilitates the acquisition of goods and services at fair rates,

hence fostering national growth. In the absence of robust legislation, regulations, and guidelines, governmental entities may incur significant financial losses in public procurement, thereby impeding the achievement of optimal value for money.

According to Martini (2015), a sufficient legal framework plays a crucial role in preventing corruption in public procurement.

The Public Procurement Regulatory Authority report for 2020/2021 examined 492 Force Account Projects that PE implemented. The report identified several issues, including unfair awarding of bids, lack of strictness in appointing force account committees, and the absence of procurement committees in other Procuring Entities. Additionally, the report found that letters of intention to award were not provided, unsuccessful bidders were not notified, and there was poor evaluation of tender documents. Furthermore, the report highlighted that valuations to verify completed projects were not conducted, minutes of site meetings and progress reports were not prepared, and payments were made without proper supporting documents. It was also observed that labourers were not adequately compensated, construction materials exhibited poor quality, and quality assurance plans were not developed. Moreover, the report noted inadequate mobilization of resources and unjustified delays in project execution. Lastly, unsatisfactory record-keeping practices were identified, with procurement documents not being properly arranged in a single file and throughout its successive stages.

1.2 The objective of the study

The objective of the study was to evaluate the effect of legal requirements in the application of Force Account

2.0 Theoretical review

2.1 Agency Theory

The Agency theory by Jensen and Meckling (1976) explains the Principal and Agent relationship. The principal enters into the contract agreement and delegates power to the Agent to perform some of the business activities on behalf. According to the agency theory, the Agent has more information than the Principal; therefore, the Principal does not understand well what is going on in their business. Hence the conflict arises between the Principal and Agents because the Agent has forgone the interest of the Principal. According to Jensen and Meckling (1976), there are three Agency Costs which are Monitoring and an Incentive cost related to the Principal to govern and control the Agent's behaviour, Commitment Cost incurred by the Agent to win the Principal's Motivation Cost, and lastly is the Opportunity Cost which is loss of utility incurred by Principal following a difference of interests with the Agent. These deviations can be eliminated by establishing a Corporate Governance Level to attain the interests of all parties, better tune their behaviours and magnify their reports (Zogning, 2022)

The Agency theory focuses on how employees behave in their working environment and how the Principal is required to

respond and to minimize or eliminate the Agent problem. Therefore, the theory is similar to the application of Force Account where the Government, as a “Principal” agree with Force Account Practitioners who are Public Servants as “Agents” and delegates power to them to execute Force Account Projects by using Procedures of Force Account, effective implementation of Force Account and attain value for money as “Principal’s goal” in the application of Force Account. But the problem occurs between the Government and Force Account Practitioners as an “Agent problem” where the Force Account Practitioners, instead of practicing the Force Account as instructed by the government, practice Force Account by noncompliance Force Account Procedures, inefficiency implementation of Force Account and they are not achieving value for money. Therefore, the theory is related to and useful in this study. After all, through Agency theory, the researcher will be able to analyze the effect of procedural compliance, effective implementation, and achieving value for money “agency problems” in applying Force Account.

3.0 METHODOLOGY

3.1 Research Philosophy and Methods of Data Collection

The study used positivist research philosophy because the researcher believes in reality, which can be described and observed from an objective viewpoint without the phenomena of being study interfering. Also, the study used a descriptive research design due to the fact that the researcher wanted to establish the effect of variables, which was helped to assess the legal requirements in applying force account. Moreover, a

quantitative research method was used where questionnaires were applied to collect the primary data.

3.2 Scope of study area

The study was conducted at Mwanza City Council on three public secondary schools: Igoma Secondary School, Fumagila Secondary School, and Luchebele Secondary. The researcher decided to conduct the study at the three secondary schools mentioned above because, according to the Head of the secondary education department of MCC, the selected schools have received more funds for constructing classrooms through the Force Account than other secondary schools in Mwanza City Council. Also, the schools have more staff experienced in the force account projects than other secondary schools in MCC. Therefore, the boundaries of this study are for secondary schools that have received more force account funds in the construction of classrooms and have a greater number of experienced staff force account projects.

3.3 Target Population and Sample Size

Population refers to the group of people whom the research study is interested in collecting the data and drawing a conclusion about the study (Szilvia, 2013)

The targeted populations of this study were 120 includes Member of Tender board, User department, planning department, Internal auditors, Engineers and Technicians, Procurement Management Unit, Teachers, Ward councilors, and citizen representatives who were involved directly in the force account committee team. However, the sample size of the study was 92 as distribution table below indicates.

Table 1 Sample Size of Respondents Distribution Table

S/N	Target population group	Number of people	Probability Proportional Size	Percentage	Sample Size
1	Member of the tender board	06	$6/120 \times 100\%$	$5\% \times 92$	5
2	Procurement Management Unit	11	$11/120 \times 100\%$	$9\% \times 92$	8
3	Internal Auditors	04	$4/120 \times 100\%$	$3\% \times 92$	3
4	Teachers involved in force account projects' committee	60	$60/120 \times 100\%$	$50\% \times 92$	46
5	Citizen representatives involved in the force account committee	18	$18/120 \times 100\%$	$15\% \times 92$	14
6	Councillors who participate in force account projects	03	$3/120 \times 100\%$	$2\% \times 92$	2
7	User department	8	$8/120 \times 100\%$	$7\% \times 92$	6
8	Planning Department	6	$6/120 \times 100\%$	$5\% \times 92$	5

9	Engineer/Technician	04	4/120 x 100%	3% x 92	3
	TOTAL	120	100%		92

4.0 Data Analysis Technique

The researcher used descriptive statistics to analyze demographics such as age, sex, education level, and experience. The measure of central tendency described the data through several statistics, which were mode, median, or mean. The researcher decided to use descriptive statistics because decreased a lot of the data into a modest summary.

Moreover, the researcher used multiple linear regression statistics to analyze the raw data of questionnaires from variables. Therefore, the multiple linear regression statistic modeling technique was used to explain the relationship between the dependent variable “application of Force Account” and the independent variables, which were independent variables “procedural compliance”, “determinants for effective implementation” and the “influence of achieving value for money”. The researcher used the multiple linear regression statistic modeling technique. After all, he must know the linear relationship between independent and dependent variables.

5.0 DATA ANALYSIS, PRESENTATION AND DISCUSSION

5.1 Introduction

This study aimed to determine the effect of legal requirements in the AFA. The study explored if legal requirements in the APF have been adhered to by PE. However, the chapter analyses and presents the data collected on the study “Effect of legal requirements in the AFA”. The data collected were primary, and research questionnaires were used to collect the data. The questionnaires were designed from three specific objectives: the effect of procedural compliance in the AFA, efficiency of project implementation in the AFA, and motive of achieving value for money in the application of force account. The quantitative method was used to analyze statistical data on the effect of legal requirements in the AFA. Therefore, this chapter includes response rate, demographic profile, reliability test, findings related to the specific objectives, correlation results, multiple regression result, and ANOVA. Therefore, the findings of study were explained below.

5.2 Procedural compliance in the application of force account

FA method has several procedures needed to comply by FA Practitioners when implementing the projects. However, the study selected three procedures: PPRA Force Account Guideline 2020, Procurement of Labourers, and Competitive Quotations. The objective was to evaluate the effect of procedural compliance in applying force account on the construction of secondary school classrooms at MCC. The data were collected from correspondents using questionnaires categorized on the questions related to the PPRA force account guideline May 2020, Procurement of Labourers and Competitive Quotations.

5.2.1 The compliance of PPRA Force Account Guideline May 2020 in the Application of Force Account

The PPRA FAG2020 is among of procedures that need to be followed by FA Practitioners when implementing public projects under FA. Therefore, to measure procedural compliance in the AFA, the respondents were asked questions using a Likert scale to choose one answer from strong disagree to strong agree on whether the PPRA force account guideline 2020 has been adhered to in the construction of secondary school classrooms. However, the result showed that 90.7% of the respondents disagree that PPRA Force Account Guideline 2020 has been adhered to in the construction of secondary schools’ classrooms, whereas 8.1% of respondents admitted that PPRA Force Account Guideline 2020 has been adhered in the construction of classrooms where 1.2% were neutral. This means that PPRA FAG 2020 has not been adhered to in constructing secondary schools classrooms. Therefore, the MCC FA practitioners were not following the legal requirements when implementing projects under force account.

The present findings are consistent with the research conducted by Matto (2021) on the examination of the Implementation of Force Account Projects in Tanzania. The study identified both the achievements and limitations of these projects, as well as proposed future strategies. Notably, the findings indicated a lack of compliance with procurement processes in acquiring building materials for Force Account projects. Furthermore, this discovery is connected to the findings uncovered by Shengeza (2018) in their research on implementing Force Account as a procurement method for government building projects’ renovation and remodeling. Shengeza revealed that the prescribed procedures for the effective application of Force Account have not been adhered to in the case of the renovation of public buildings. Moreover, this result relates to the findings revealed by Aziz (2014) on the study of procurement effectiveness in the LG Engineering Department under the International Development Association and Government of Bangladesh, where the finding revealed that there was a lack of procedures compliance in public procurement which led poor performance of the contractors.

However, the result may be affected by respondents of this study where, according to the demographic table 4.1, most of the respondents were teachers 42.1% followed by citizen representatives 18.6% who were not procurement specialists and therefore may not understand the question on how to adhere to the PPRA Guideline 2020 in AFA.

5.2.2 Procurement of Labourers in Application of Force Account

The respondents were asked in the questionnaires to answer if the Procurement of Laborers has been approved by the Tender Board or delegated the Tender Board. The result indicated that 94.2% of respondents disagree that Procurement of Laborers

have been approved by the Tender Board or delegated Tender Board. And 5.8% of respondents agree that the Procurement of Laborers has been approved by TB or delegated TB. This means that the procedures were not followed for acquiring Laborers in the constructions of classrooms at MCC because TB did not approve the list of labourers. This finding is related to the finding discovered by Shengeza (2018) in his study of Procedures on the effective application of Force Account as a method of procurement for renovation and remodeling of government building projects, where he revealed that TB for some activities did not approve labourers before execution of the projects. However, the result may be affected by the respondents' experience, where 54.7% of respondents have more than six years' experience in FA Projects.

5.2.3 Competitive Quotations in the APF

The respondents were asked if the competitive quotations have been done through the list of shortlisted suppliers by GPSA or from the list of approved suppliers by the Tender Board or delegated Tender Board. The result of this question indicated that 95.3% of respondents disagree that competitive quotations have been done through the list of shortlisted suppliers by GPSA or from the list of approved suppliers by Tender Board or delegated Tender Board. This result means that the CQs were done to the suppliers not shortlisted by GPSA or approved by TB. Therefore, according to the respondents' results, the CQs procedures have not been observed on acquiring building materials in constructing secondary school classrooms at MCC. This result related to the findings revealed by Mwandikile (2020) on the study of the effectiveness of using a Force Account in project implementation, where he discovered that there was an absence of competitive quotations in procuring building materials, which leads to value for money not to be attained in the execution of FA projects because the cost of building materials bought didn't match the actual market price.

However, the result may be affected by the number of respondents where, according to the demographic result, most of the respondents were not engaged in the procurement committee therefore sometimes, it was difficult for them to understand if the procuring of building materials was done to suppliers who were shortlisted by GPSA or approved by TB.

5.3.0 Efficiency of Project implementation in the application of force account.

The study measured three aspects to measure the efficiency of project implementation in FA: Supervision of Laborers, Documentation, and Procurement Plan. The specific objective was to identify the efficiency of project implementation in the FA. However, after data collection and analysis the following were the results;

5.3.1 Supervision of Labourers in the AFA

This study needs to identify if the project supervisor does the Supervision of labourers on-site daily. However, after collecting data from 86 correspondents, the results were indicated that 93% of respondents disagree that the Supervision of labourers (SL) is done on-site daily by a

project supervisor (PS), whereas 4.7% agree that SL is done on-site daily by PS. The result means that MCC's Engineers (Project Supervisors) were not supervising daily on the construction of classrooms. This result is related to the findings discovered by Sayi and Monko (2022) on the study of Hind rants to Value for Money Achievement in Force Account Projects. They revealed that supervision of labourers is not done daily by project supervisors because some of the projects were very far from the supervisor's workstation, and there was no proper allocation of the supervision budget and no proper coordination among the supervision team. Also, Mwandikile (2020) discovered the relevant finding in his study of the effectiveness of using Force Account in project implementation at the Njombe region, which revealed that there was a shortage of technical personnel who can supervise the Projects on-site daily. However, the result may be correct because table 4.1 indicates that most of the respondents were secondary school teachers 42.1% whose most of their working hours are available on-site where the FA projects are implemented which makes it easier for them to know if the project supervisors are available on-site daily or not.

5.3.2 Documentation in AFA

This study wants to identify if there is proper documentation in the FA's projects, especially in constructing secondary school classrooms. The finding revealed that 91.9% of respondents disagree that there is proper documentation for all stages on procuring of labourers and materials as well as issuing of materials and payment of labourers in the construction of classrooms in the secondary school at MCC. However, Banzi and Changalima (2023), in their findings, revealed that proper documentation is very important to ensure documents obtainable at any time for auditing purposes. Also, Matto (2021) in the study of the implementation of Force Account Projects the success, shortcomings, and the way forward in Tanzania, discovered that there was poor documentation in the public projects executed under FA. However, the demographic results may affect the result, where most respondents were not engaged in documentation. According to the demographic result, only 9.3% were involved in ensuring proper documentation. Therefore, 90.7% of respondents may not understand proper documentation because they were not procurement specialists.

5.3.3 Procurement Plan in FA

This study needs to identify if the PEs have been preparing the Procurement Plan before executing the project in FA. However, the results indicated that majority of respondents, specifically 90.7%, expressed their disagreement with the notion that a Procurement Plan (PP) had been prepared before the commencement of the construction project for secondary school classrooms at MCC. Approximately 8.1% of the participants agreed on the preparation of PP before the implementation of FA, whereas 1.2% of the participants maintained a neutral stance on the matter. This finding suggests that implementing classroom construction at MCC's senior school through FA did not involve the use of PP. The findings presented in Kaana's (2019) study examined the performance appraisal of road project implementation in

Uganda, specifically focusing on utilising Force accounts and bidding techniques. One of the key observations made in the study is the significant impact of inadequate planning on the successful execution of Force Account activities.

Furthermore, Matto (2021) conducted a study on implementing Force Account Projects in Tanzania, focusing on their success, limitations, and potential solutions. The findings of this study indicated that inadequate planning and design were significant factors contributing to the poor outcomes of the FA projects. Furthermore, Sayi and Monko (2022) also found this outcome in their investigation of the correlation between hindrance and Value for money achievement in Force Account Projects. They observed a lack of appropriate allocation of supervision budget and inadequate coordination among the supervision team in FA projects. Demographic factors may influence the outcome as a consequence of the requirement outlined in the Public Procurement Regulatory Authority (PPRA) Guideline, which mandates the Project Management Unit (PMU) to develop a Procurement Plan before project implementation. Based on the demographic findings, it is evident that a mere 9.3% of the participants identified themselves as supply officers, while the remaining 90.7% did not have such a designation. Consequently, this majority group may encounter challenges in comprehending if the procurement strategy was formulated before the commencement of work.

5.4 Motive of achieving value for money in the application of force account

A study needs to evaluate the motive of achieving value for money in AFA by categorizing three fundamental aspects: Procuring construction material at market price, Completion time, and Quality assurance.

5.4.1 Procuring construction material at market price in AFA's Projects

This study aims to evaluate if construction materials are procured at market price in the AFA project. The finding revealed that 86% of respondents disagree that building materials are procured at market price in constructing classrooms for secondary school at MCC. Also, the result shows that 12.8% of respondents agree that construction materials were procured at market price, and 1.2% of respondents were neutral. This result means that the VFM was not attained because construction materials were not procured at market price. The result related to the findings provided by Mwandikile (2020) on the study of effectiveness using Force Account in project implementation, where he revealed that VFM had not been attained in the implementation of Force Account projects because the cost of building materials bought didn't match the actual price. However, the result related to the demographic result indicates that 54.7% of respondents have more than six years' experience on the price of procuring building materials under FA Projects. **5.4.2 Completion time in AFA**

This study needs to identify the completion time in the AFA projects if the PE has observed it during the construction of

secondary school classrooms. The results of this question indicate that a majority of respondents, specifically 81.4%, disagreed with the assertion that the classroom building has adhered to the designated completion time. The observation of completion time in constructing secondary school classrooms at MCC has been lacking. Furthermore, it is worth noting that 16.3% of the participants agreed that the classroom building has kept to the stipulated completion time. Furthermore, 2.3% of the participants expressed a neutral stance about the extent to which the completion deadline for the classroom construction has been followed. The findings presented by Mayani (2019) in their study on the Assessment of the Influence of Force Account in achieving Value for Money in construction projects in Bariadi Town Council indicate that the timely completion of buildings through the use of Force Account (FA) has been hindered by various factors. These factors include inadequate funds, interference in construction activities by politicians, adverse weather conditions such as heavy rainfall, and the failure of local fundi (skilled workers).

Furthermore, Aziz (2014) studied the effectiveness of procurement in the Local Government Engineering Department under projects funded by the International Development Association and the Government of Bangladesh. His findings align with those presented earlier, indicating that project implementation and completion were hindered by financial constraints, subpar contractor performance, increased prices and scarcity of raw materials, and inadequate contract management. However, the findings are associated with the demographic data, revealing that 54.7% of the participants possess over six years of experience in the completion period of the FA project.

5.4.3 Quality Assurance in AFA

This study was interested to know whether quality assurance has been observed in procuring construction materials and building classrooms at MCC. The results showed that 88.4% of respondents disagree with the statement that quality assurance has been observed in the procuring of construction materials and building of classrooms at MCC. On the other hand, 9.3% of respondents agree that quality assurance has been adhered to and 2.3% of respondents remain neutral. These results mean that quality assurance has not been considered during the execution of FA projects. However, Yohana (2020) in the study of the influence of FA procurement method on construction project performance discovered that FA simplified highly quality output in construction projects by moderately changing construction procedures and attaining quality assurance. However, the result relates to the demographic result, which indicates that 54.7% of respondents have six years experience in quality assurance in FA projects

5.6 Descriptive Statistical Analysis of Mean and Std. Deviation

This study measured the descriptive statistics through the mean and the standard deviation, where the Mean showed the central tendency and Standard Deviation measured dispersion.

Table 2: Descriptive Statistics Results

Variable	Mean	Std Deviation	No. of Observation
The Effectiveness of Procedural Compliance			
Guideline 2020	1.45	0.877	86
Procurement of Labourers	1.48	0.778	86
Competitive Quotations	1.45	0.730	86
Average	1.46	0.795	
The Efficiency of Projects Implementation			
Supervision of Labourers	1.27	0.803	86
Documentations	1.28	0.807	86
Procurement Plan	1.37	0.946	86
Average	1.31	0.852	
The Motive of Achieving Value for Money			
Procuring material at market price	1.67	1.011	86
Completion time	1.83	1.087	86
Quality assurance	1.70	0.946	86
Average	1.73	1.015	

Source: Researcher, 2023

The results indicate that the motive of achieving value for money was the most influencing factor for the Effect of Legal Requirements in the Application of Force Account with an average score of 1.73 Mean and 1.015 Std Deviation. The factor of procedural compliance was the second influencing with average scores of 1.46 Mean and 0.795 Std. Deviation where the efficiency factors of project implementation were the last influencing with the average of 1.31 Mean and 0.852 Std Deviation.

However, the results indicated that Completion time and Quality assurance were the most influenced factors, with 1.83 Mean and 1.087 Std Deviation, followed by procuring material at market price, procurement of labourers, PPRA guideline 2020, competitive quotations, procurement plan, documentation, and the last influence was supervision of labourers.

5.7 Inferential Statistical Analysis

This study used inferential statistics to come up with conclusions about the population intended where the selected sample size (92) was analyzed using the regression analysis method.

5.7.1 Reliability Test

This study used the Cronbach's Alpha. The value Alpha of 0.7 and above recommended was acceptable for internal consistency of the measurement scale. In this study, the Cronbach Alpha values were between 0.777 and 0.873.

Table 3: Reliability Statistics Test

Variable	No. of Items	Cronbach's Alpha
Procedural compliance	3	.777
Determinants for Effective Implementation	3	.846
The Influence of Achieving Value for Money	3	.823
Application of Force Account	3	.873

Source: Researcher 2023

5.7.2 Analysis of variance

Analysis of variance (ANOVA) explains the implication of statistics acceptance by considering the P-value, which shows if the independent variable describes the dependent variable. If the P-value < 0.05, the model is recommended to be statistically significant (Sawyer 2009)

Table: 4 ANOVA^b

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	19.228	3	6.409	10.134	.000 ^a
	Residual	51.863	82	.632		
	Total	71.090	85			

a. Predictors: (Constant), MVAL, PrComp, IMP

b. Dependent Variable: APF

The results from the ANOVA table 4.14 summarize the model that it is statistically Satisfactory where F-value is 10.134; p-value<0.05 P-value (Sig Value). Therefore, the sample nominated represents the population. If the Sig. Value is equal to or less than 5%, it shows the regression equation is a good forecaster for the population.

5.7.3 Correlation Analysis

This study used SPSS to test if the independent variables were related to the dependent variable. The independent variables that were measured were Procedural Compliance (PR Comp), Efficiency of project implementation (IMP), and the Motive of Achieving Value for Money (MVAL), while the dependent variable was the Application of Force Account (APF). The findings of correlation results are summarized and presented by using Pearson correlation.

Table 5: Correlation between independent variables and dependent variable

		PrComp	IMP	MVAL	APF
PrComp	Pearson Correlation	1	.336**	.475**	.201
	Sig. (2-tailed)		.002	.000	.063
	N	86	86	86	86
IMP	Pearson Correlation	.336**	1	.693**	.284**
	Sig. (2-tailed)	.002		.000	.008
	N	86	86	86	86
MVAL	Pearson Correlation	.475**	.693**	1	.509**
	Sig. (2-tailed)	.000	.000		.000
	N	86	86	86	86
APF	Pearson Correlation	.201	.284**	.509**	1
	Sig. (2-tailed)	.063	.008	.000	
	N	86	86	86	86

** . Correlation is significant at the 0.01 level (2-tailed).

Source: Field Data: 2023

The Effectiveness of Procedural Compliance (PR Comp) has a Pearson Correlation of 0.201 in the Application of Force Account (APF) but does significant relationship because Sig is 0.63, which is greater than 0.01(P>0.01). However, the procedural compliance is not related to the dependent variable ‘application of force account’ may be because the most of the respondents of this study were not procurement specialists, therefore, they did not understand how to comply with the procedures in FA projects.

Also, the findings indicate a positive correlation between the efficiency of project Implementation (IMP) and Application of Force Account (APF), where the Pearson Correlation was 0.284 and Sig. value is 0.008, which means P<0.01

Lastly, the findings also revealed that there is a positive correlation between the Motive of Achieving Value for Money (MVAL) and the Application of Force Account (APF), where the Pearson Correlation value shows 0.509 and Sig. value is 0.00, which means P<0.01

5.7.4 Multiple Linearity Regression Model Test

The regression analysis of this study examines the relationship between the dependent variable (application of force account) and independent variables (Procedural Compliance, Efficiency of project implementation as well and the Motive of Achieving Value for Money).

Table 6: Model Summaries

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.520 ^a	.270	.244	.79528

a. Predictors: (Constant), MVAL, PrComp, IMP

The model explained in R-Square indicates how variance in the dependent variable (Application of Force Account) was described by the independent variables (Procedural Compliance, Efficiency of project implementation, as well as the Motive of Achieving Value for Money). Therefore, the application of FA is influenced by procedural compliance, efficiency of project implementation, and the motive of achieving value for money by the variance of 0.27, equivalent to 27%, which means there are other factors apart from these independent variables that influence the application of force account.

Regression coefficient

Table 7: Coefficient

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics
		B	Std. Error	Beta			Tolerance
1	(Constant)	.898	.241		3.724	.000	
	PrComp	-.071	.148	-.051	-.477	.635	.774
	IMP	-.165	.164	-.132	-1.005	.318	.520
	MVAL	.654	.147	.625	4.461	.000	.454

Dependent Variable: APF

Elucidates the factors incorporated into the model, thereby contributing to the prediction of the dependent variables. This is achieved by examining the B and standardized coefficients.

This is observed by looking in the column labelled B under Standardized Coefficients.

Therefore, the contribution of the independent variable with the largest B coefficient value is 0.654, which is the Motive of Achieving Value for Money (MVA). According to the coefficient table above, MVA greatly contributes to explaining the independent variable (Application of Force Account). However, the B value for Efficiency of project implementation is -0.071, and for Procedural Compliance is -0.165. This means there was a lower contribution of two independent variables (Efficiency of project implementation and Procedural Compliance) toward the Application of Force Account.

Moreover, the Sig-column identifies the contribution of the variable in significant statistics where if the $P < 0.05$, it means the variable made a significant unique contribution to anticipate the dependent variable. When the $P > 0.05$ means the variable has not made the significant unique to anticipate the dependent variable. However, the coefficient table above shows that the independent variable (Influence of Achieving Value for Money) has $P < 0.05$, which means it has a

significant unique contribution to anticipate the dependent variable (Application of Force Account).

Also, the table indicates that other independent variables have not made the significance unique effect to the dependent variable because they have $P > 0.05$, where the Efficiency of project implementation has $P = 0.318$ and Effectiveness of Procedural Compliance has = 0.635. However, the independent variables of Efficiency of project implementation and Procedural Compliance has lower contribution and are significant to the dependent variable due to the fact most of the respondent in this study were not procurement specialist but were secondary school teachers and citizen representatives; therefore sometimes it is difficult for them to realize on the variables which make effective implementation in AFA as well as procedural compliance in AFA.

Presentation of Multiple Regression Analysis Results

This study was examined by multiple regression regarding the three independent variables: Procedural Compliance, Efficiency of Projects Implementation, and the Motive of Achieving Value for Money. The findings indicate that the regression model performed inadequately, with an R-square value of 27%. Table 4.18 displays the observed data, revealing a statistically significant overall association ($F = 10.134, p < 0.01$).



SUMMARY, CONCLUSION AND RECOMMENDATION

6.1 Introduction

This chapter presents the summary of the findings obtained from the research questionnaires and, finally the conclusion and recommendations.

6.2 Summary of Findings

This study involved three specific objectives: the effect of procedural compliance in the AFA, the efficiency of projects implementation in AFA, and the motive of achieving value for money AFA. However, the data were collected through questionnaires with sample size was 92. Moreover, the general findings for all three specific objectives were non-adherence to the legal requirements in AFA. The specific findings generated from the questions were based on the specific objective.

6.2.1 The effect of procedural compliance in the application of force account

The questions in this objective were based on the evaluation of the PPRA force account guideline 2020 has been adhered to in the construction of classrooms, also to understand if the procurement of labourers has been approved by the Tender Board or delegated Tender Board, and lastly to know if competitive quotations have been done through a list of shortlisted Suppliers from GPSA or list of approved suppliers by Tender Board or delegated Tender Board. However, the finding of this objective shows that the procedural was not followed in the AFA. On the other hand, the findings mean that PPRA FAG 2020 was not followed and procurement of labourers was not approved by TB as well as competitive quotations were not done through the GPSA shortlisted list or approval of TB.

6.2.2 Efficiency of project implementation in the application of force account.

The questions in this objective focused on whether the supervision of labourers on-site was done daily by the project supervisor if there is proper documentation for all stages of procuring labourers and materials as well as issuing of materials and payment of labourers, and lastly measuring if the procurement plan were prepared before executing the project. However, the findings on this objective revealed that supervision of labourers was not done daily by the project engineers. Also, there was poor documentation and the procurement plan was not prepared before the execution of work.

6.2.3 Motive of achieving value for money in the application of force account

This objective aimed to identify if the construction materials were procured at market price if completion time on the construction of classrooms was adhered to, and if quality assurance has been observed at the procuring of construction materials and building of classrooms. However, the finding in this objective identified that construction materials were not procured at market price. Also, completion time and quality assurance were not adhered to in the construction of secondary school classrooms. However, the PPRAG 2020

instructs that the implementation committee and inspection and acceptance committee are responsible for ensuring building materials are procured at a reasonable price from the suppliers who Government Procurement Services Agency shortlists and if there are no shortlisted suppliers by GPSA in that local area, the committee can make the quotations to the local hardware shops surrounding the project who have been shortlisted and approved by the procuring entity tender board.

7.0 Conclusion

This study identified the effect of Legal Requirements in the Application of Force Account in Mwanza City Council. The study used quantitative research analysis with questionnaires where three specific objectives were analyzed based on the questions. The findings were based on the questions from each specific objective as follows;

7.1 To evaluate the effect of procedural compliance in the application of force account

The first specific objective was to evaluate the effect of procedural compliance in the application of force account where the respondents through the Likert scale (1=Strongly Disagree, 2=Disagree, 3=Not sure, 4=Agree, 5=strongly agree) where most disagreed that the PPRA force account guideline 2020 had been adhered in the construction of classrooms. Also, the finding shows that the procurement of labourers has not been approved by the Tender Board or delegated the Tender Board. Moreover, objective one results show that competitive quotations have not been done through a list of shortlisted suppliers from GPSA or approved suppliers by the Tender Board or delegated Tender Board. However, the results from this specific objective may be affected by the rate of respondents, where most of the respondents were teachers and citizen representatives who were not procurement specialists and therefore may not be conversant with the PPRA Guidelines concerning force account and Public Procurement Act together with regulations.

7.2 To identify the efficiency of project implementation in the application of Force account

The second specific objective of this study was to identify the efficiency of project implementation in the application of force account where the findings after analysis indicated that the project supervisor did not do supervision of labourers on-site daily. Also, the finding revealed that there was no proper documentation for all stages on procuring labourers and materials as well as issuing of materials and payment of labourers. Moreover, a procurement plan has not been prepared before executing the projects. However, the results from specific objectives may be due to the respondents' experience in force account projects, where demographic results indicate that 54.7% have more than six years' experience in FA projects.

7.3 To evaluate the motive of achieving value for money in the application of force account

The third specific objective was to evaluate the motive of achieving value for money in applying force account. The findings show that construction materials were not procured at

market price, and completion time in the construction of the classrooms was not adhered to. In addition, the finding revealed that quality assurance was not observed in the procuring of building materials in the construction of classrooms.

Moreover, the study indicates that the influence of achieving value for money in the application of force account, which includes the price of construction materials, completion time in the construction of the classroom, and quality assurance, has more influence on the effect of legal requirements in the AFA. Therefore, for the government to attain the objectives of using the FA method in the construction of public school classrooms, it should pay more attention to the price used to procure the building materials, project completion time, and quality assurance of the building. However, procedural compliance and determinants for effective implementation in the AFA have little influence effect.

7.4 Recommendations

AFA in Public projects has a great impact on the cost reduction in the project and spending minimum time in the construction of public buildings as well as a positive impact on the social economic because it provides temporary employment for local people. Therefore, the following are recommendations for policymakers and Force Account Practitioners;

7.4.1 Policymaker

The government, as the policy maker, should ensure it recognizes FA Practitioners, auditing FA Project, and providing supervision allowances.

7.4.2 Recognition

The government should recognize the force account practitioners who work hard and honestly in supervising the projects. This will encourage them to work harder in the next projects. However, the government should provide punishment to the force account practitioners who do not follow the legal requirements in AFA. By punishing some FAP who work unfaithfully; it will make even other FAP keen when executing the project under Force Account.

7.4.3 Auditing of Force Account Projects

The government should continue to audit the Force Account Projects to ensure that the projects are implemented according to the legal requirements. Also, the government should take appropriate measures against PEs who did not follow the legal requirements as instructed by PPRAG 2020. However, internal and external auditors are very important in FA projects because it makes FAP aware when implementing their duties. Therefore, the government should ensure that internal and external auditors have enough budgets to facilitate them to audit FA projects regularly.

7.4.4 Supervision allowance

FAP (Force Account Projects) involves different people, as Table 4.1 indicates in Chapter Four. Therefore, there is a need for the government to provide transport allowances and meal allowances for force account practitioners because some force account practitioner offices are not close to the area where the

projects are implemented. Also, in the case of the procurement committee, sometimes may find the area where they procure building materials is too far from the project implementation areas, so transport allowance will help them get fare when they need to procure building materials as well as when they come from their head office to the area where the project is implemented.

7.4.5 Feasibility study

The government, before implementing projects under force account, should survey the areas where the project will be implemented. This will help them to make an actual cost estimation of the project in terms of the cost of labourers, building materials, transportation cost of building materials, the actual supervision allowance needed. Suppose the government will make feasibility study for all of the things suggested. In that case, it will help the government understand which procurement method should apply between FA or the bidding method (Contracting method). Because in some areas, it is more expensive to use the FA method than contracts. When it comes to procuring building materials because it takes a long distance from where the projects are implemented to where the suppliers are found. In addition, there are some areas, especially remote areas, where there are not enough civil servants to supervise the projects when there is more than one project; hence FA method needs close supervision (daily supervision). Also, FAP required to perform their normal duties while supervising projects.

7.4.6 Training to the Force Account Practitioners

Procuring entities should continue to provide training to FAP to raise the capacity building and efficiency in the supervision of the works. Most of FAP is not procurement specialists or engineers/technicians that sometimes makes difficult for them to supervise the FA projects. Therefore, committee members should be trained on how to work according to the FAG2020 before executing the project under FA.

7.4.7 Force Account Practitioners

FA Practitioners must show integrity on implementing the FA Projects and not engage in the corruption and misuse of public funds, especially in procuring building materials and supervising the projects.

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