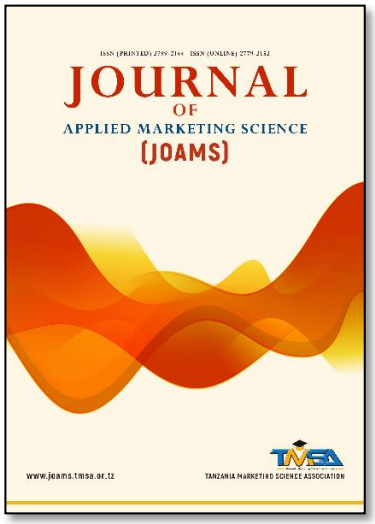


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Governance of Force Account Procurement Approach in Execution of Works Projects in Tanzania; The Case of Selected Local Government Authorities in Dodoma Region

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Abstract

This paper is about the governance of force account procurement approach in the execution of works projects in selected Local Government Authorities (LGAs) in Tanzania. The study determined adherence to public procurement principles, and the effects of other guidelines and assessed the capability of *local fundi (*semi-skilled labours) in execution of work projects through force account approach. Transaction Cost and Principal-Agency theories guided the study. A survey design was used with a sample of 172 respondents. Multiple regression analysis and content analysis were used to analyse data. Results of the first objective revealed that equity & fairness and open & effective competition have a positive and significant relationship with the execution of work projects. On guideline issues, findings revealed that initiation & advertisement, preparation of tender documents & approvals and organs responsible for procurement in all stages have a positive and significant relationship with the execution of works projects. On local fundis, researchers observed that relevant knowledge of local fundis and experience have a positive and significant relationship with execution of work projects. It is recommended that organizations should use the standard fundamental principles of procurement with care, use PPRA guideline and use local fundis with limitations in executing works projects through force account approach.

KEY WORDS: Governance, force Account, procurement, local fundis (semi-skilled labour), works projects, procurement approach

1: Introduction

Procurement is a critical process in construction projects that creates and manages contracts from project inception to project completion, as it plays a significant role in the incorporation of organizational strategic directions (Ruparathna & Hewage, 2015). In recent years, the use of force account has increased significantly worldwide and in Tanzania (Mlinga, 2018). The World Bank Procurement Guidelines (2014), as well as the Zambia Public Procurement Authority, have recognized the force account approach, which has been accredited by other African countries. According to the World Bank Procurement Guidelines, a force account is used in the

construction sector where the public entity uses its own human resources and equipment, whereas in Zambia Public Procurement Authority. A force account can be used where the bulk of the work to be done could not be defined in advance, the works are minor and dispersed in remote areas for which experienced construction firms are incredible to bid at affordable prices, and the risks of interfacial (Khakata, 2014).

Since 2016, the government of Tanzania has been issuing funds for construction and renovation of its infrastructures such as health facilities, teachers' colleges, secondary schools and water projects Local Government Authorities (LGAs) whereby all projects are being implemented through force account. Under this, public institutions are required to procure building materials for projects from suppliers and use of *local fundis* for execution of works projects obtained through quotations. All force account works are overseen by the PE's supervision. Due to the nature of training activities, teachers' colleges and secondary schools are being renovated at a low cost using a force account approach without interfering with their core functions (Shengeza, 2018).

The PPDA Act of 2003, if force account is implemented well, Procuring Entities (PEs) will be at advantageous side by executing works internally at lower costs since there will be full utilization of available resources that are previously accessible internally, intensive care to quality of work done and rapid response since those working in procurement department are aware of specific criteria and being accountable for their actions. However, because they are not motivated by turnover motives, force account maneuvers have inherent flaws, including insufficient financial discipline. A public entity will frequently receive supplementary budget allocations when it generates cost overruns due to a lack of flexibility in budget allocation (Mbabazi & Mugurusi, 2015).

Most of force account-related projects are not well executed as per belief that the force account approach is still rarely practiced and experienced in LGAs. Communities in the area where the project is being implemented, on the other hand, have complained about delays in project completion, which has resulted in delays in project service after completion. Although all of these issues have an impact on the effective implementation of force account projects, very few studies have been conducted to describe the importance of force accounts for contracting in the construction industry (Tekka, 2019).

The majority of these studies were conducted in central government public entities that differ in demography, economic policies, and the nature of the organization's ownership; thus, the findings cannot be generalized to all organizations. Furthermore, none of the studies examined the governance of force account in the procurement of works projects by Local Government Authorities. As a result, the researchers on this issue concentrated on determining the governance of force account in the procurement of works projects in selected LGAs in Dodoma, Tanzania. Thus, the study determined adherence to public procurement principles in execution of force account projects for selected LGAs, examined issued PO-RALG and MoEST guidelines on force accounts in line with public procurement

law and its regulations for selected LGAs and assessed the capability of *Local Fundis* awarded contracts through force account for selected LGAs.

2. Empirical Literature Review

Various studies recognize the importance of the adaptation of force account approach in procurement of works and implementation of government works projects. Memon *et al.,* (2011) found that inappropriate and delayed design, unrealistic time of project completion, unrealistic imposition of requirements, inadequate experience and skills, late delivery of supplies and machinery, existence of a poor relationship between the client and hired workers, preparation and approval of drawings done untimely, lack of realistic planning and scheduling, improper management and supervision of site at time of project implementation, and mistakes at the time of construction and renovation cause rising in project costs which in turn cause failure to achieve value for money for construction and renovation of works projects implemented in Malaysia. Further, the researcher concluded that cost overrun may lead to delays in completion of the project due to poor management of contract, financial constraints, delays in procurement of materials, lack of technical capability, and inflation in materials price. In addition, the researcher found other issues influencing delays in completion of project and cost escalation which are; scarcity of funds and unrealistic time provided for project completion.

Wells, (2015), observed that labor contracting through force accounts yields some benefits to casual laborers when compared with the engagement of contractors in execution of work. The advantages obtained are as follows; fitting for routine activities, a chance to enhance knowledge and skills of causal labor, and sense of belonging for working as a part of group. However, there is minimal degree of social protection, no guarantee of permanent employment and also no guarantee of protection at the time of unemployment.

Ohio Department of Transportation (ODoT) described a process to use in reimbursing causal laborers which are related to the actual cost of labor, acquisition of equipment and materials to be used in execution of works that involve allowable overheads and markup; that is to say payments are being made basing on established hourly rates and the quantities of labor, supplies, and equipment that will be used in executing works. At some time, this technique is efficient and effective to be applied in force account for extra activities which are identified at the time the project begins and those activities which are not included in the project are always authorized by the Project engineer through change of orders (OECD, 2009).

Mbabazi, and Mugurusi, (2015) revealed that only 25% of the interviewees responded that their PEs had the necessary equipment and materials to perform the work while 75% responded that they lacked the necessary equipment and materials to perform work. Further, interviewed participants responded that some of the equipment and materials were last distributed in early 2012. However, at the time of the survey the equipment and materials were grounded and not reliable due to lacking of regular maintenance. Therefore, it is important for the government when enforcing the adaptation

of force account by all PEs to provide also financial support which will facilitate the purchasing of labor, necessary equipment and materials required for the execution of construction projects in place hence achieving value for money by operating at cheaper costs compared with the costs of engaging contractors.

Moreover, according to PPDA law; force account approach requires PEs to use its own human resources or from another PE in supervision and management of the works. However, the findings from surveyed targeted areas revealed that force account managers perform both the roles of management and supervision of the works. The impact of that action accommodates the quality of the work performed. Information obtained from analysis showed that; 43% of the respondents reported that their PEs had required technical human resources while 57% responded that there was no required technical human resource to supervise and manage force account works. In other words, it can be concluded that, force account works were performed by personnel who are not fully technically competent to supervise and manage work.

Tekka, (2017) observed that despite the constraints local fundis are experiencing in execution of different force account contracts its use has extremely assisted in boosting the income levels of hired workers. However, in order for semi-skilled workers to continue benefiting; training should be provided to them regularly in order to update their skills and experience regarding to construction sector in performing force account contracts. In addition, the researcher discovered that laborers were greatly paid under the force account approach than when the same laborers were engaged as contractors. Moreover, the researcher discovered that laborers are being empowered economically because of more money received through force account approach which was different when the same workers are engaged as contractors. Therefore, force account implementation has subsidized the living standard of informally hired laborers because of being empowered economically.

According to Mchopa, (2020) poor performance in public procurement through force account approach is attributed by lacking of standardized force account guidelines applicable throughout the country by all public entities. Also, the legal provisions on force accounts are not sufficient for the sake of enforcing best practices.

3 Theoretical literature review

In this study the researchers used two theories which are; the transactional cost theory and the principal-agency theory. These two theories analyze the way of managing procurement contracts especially when applying force account in procurement of works as explained hereunder:

3.1 Transaction Cost Theory

This explains human behaviors in relation to environmental components. Due to that correlation is the cause for transactional costs to rise in certain prevailing economic situations (Yousuf, 2017). Therefore, the interdependence of these components plays a major role in either increasing or decreasing various transaction costs. Moreover, the effort to reduce transaction costs should not only focus on single factors but should also focus on inter-dependence between factors such as in the procurement of goods and services transaction costs can

be reduced by using an appropriate method of procurement (Ghoshal, 2008). Furthermore, in the tender evaluation and award stage financial evaluation is necessary to be undertaken in order to determine the winner. Hence, the money tendered in terms of cost by bidders is analyzed to establish a realistic amount which might be bargained (Hart, 2006).

This theory is relevant and guiding this study because force account is intended to reduce transaction costs that may be incurred in executing force account projects hence attaining a goal of enhancing cost reduction in force account projects under implementation. Therefore, transaction cost theory is an important and relevant theory to be used in order to provide answers pertaining to factors for effective adoption of force account in the procurement of works being implemented by the Government in Local Government Authorities.

3.2 Principal Agent Theory

The agency theory was propounded by Sarens and Abdolmohammadi, (2010). This theory considers circumstances in which the principal is in a position to persuade the agent to execute some activities in the principal's interest, but not essential in the agent's interest (Heath and Norman, 2004). It, on the other hand, explains the correlation relationship between the principal and his agent, in which one side (the principal) assigns tasks to the other side (the agent), who is responsible for carrying them out (Yin, 2011). However, there are difficulties that may happen in such association which are; the principal's goals and aspirations may conflict with those of the agent and sometimes it is cumbersome for the principal to understand what the agent is actually doing. Therefore, associations which made here are principal-agent relationships which might be in the form of employer-employee or buyer-supplier relations.

In the context of procurement, there are principal-agent relationships that may be narrated in a vertical manner in which the public entity is the principal and the supplier is an agent on the other side. However, in the context of collaborative procurement, the principal-agent relationship is horizontal in which the principal being a purchasing entity oversees some control to another purchasing entity that executes some procurement functions on their behalf.

According to the researcher, the theory could be useful in investigating adherence to public procurement principles by procuring departments, which is an important pillar in procurement best practices at the entity level. Though there are challenges that influence the procurement department in performing their functions as a hindrance to the principal-agent relationship that exists between the procurement staffs and the stakeholders; these challenges may also come from the client and the appointing authority at times. Therefore, principal-agent theory is important and relevant to be used in order to provide a mechanism for effective supervision of force account projects hence attaining value for money for works being implemented in LGAs.

4: Research Methodology

This section describes the systematic approaches and techniques used by the researcher during the course of this study. This chapter covers the following topics: study area, research design, unit of analysis,

study population, sample size and sampling techniques, types of data, data collection techniques, data analysis techniques used to answer research questions, and ethical considerations.

4.1 Research Design and Study Area

This study employed a survey study design, which enabled the researcher to collect responses from a large population. Survey research is a versatile method that can be used to investigate a wide range of basic and applied research questions. Surveys can be used to describe the characteristics of a large population. This research was carried out in three Dodoma Region Local Government Authorities: Dodoma City Council, Kondoa District Council, and Bahi District Council due to the fact that previous CAG and PPRA audit reports for various fiscal years revealed discrepancies in the procurement of works contracts via force account in the three mentioned city Councils in Dodoma regions.

4.2: Sample Size

The sample size was one hundred seventy-two (172) respondents from the total targeted population of 237 respondents from Kondoa District Council (55 out 78), Bahi District Council (51 out 75), and Dodoma City Council (66 out 84) who were selected by using stratified and purposive sampling techniques respectively. This sample size corresponded to 72.57 percent of the total population. The sample size selected included staff from the Procurement Management Unit (PMU), Tender Board, Finance Committee, Heads of Departments and *Local Fundis* who are awarded force account contracts.

4.3 Data Collection Techniques

The researchers collected primary data through questionnaires and interviews. In order to collect data from the respondents using questionnaires, both open-ended and closed-ended questions were used. Questionnaires allowed for the collection of a large amount of information in a short period (Rajasinghe, 2020). For the case of interviews, researchers used an interview guide to collect data from respondents' individual perceptions and experiences with the application of force account procedures in works projects in local government authorities. In this study, the researchers supplemented data gathered through the questionnaire with an interview. Researchers interviewed 10 respondents from the top management, budget approving authority and heads of departments through telephone calls and face-to-face interviews.

4.4 Data Analysis Techniques

Data were analyzed both qualitatively and quantitatively. Under the former content-based analysis was used to analyze data collected through interviews, while under the latter inferential analysis utilizing multiple linear regression model was used to analyze data collected through questionnaires. The multiple linear regression model was used to assist the researchers in testing the relationship and contribution of the independent variables on the dependent variable of the study.

4.6 Ethical Concerns

The study was subjected to certain ethical issues. It was important to look at ethical issues in relation to each stakeholder in the research where the participants were fully informed regarding to study objectives. The

stakeholders in this research were participants from visited institutions during fieldwork. The researcher obtained informed consent from the respondents by explaining the study's objective as well as the research's relevance and usefulness to their institutions. The researcher also protected and maintained the confidentiality of the information gathered from respondents during data collection, analysis, and reporting. In addition, for the sake of confidentiality, the interviewees were assigned a code number. Furthermore, data were collected completely and objectively.

5 Findings and Discussion

This section presents and discusses the findings obtained from the field. In this section, the findings were discussed based on the pre-determined specific research objectives and theories which guided this study.

5.1 Adherence of Public Procurement Principles on Execution of Works Projects

The first specific objective of the study was to determine adherence of standard public procurement principles and PPRA force account guidelines in execution of works projects in LGAs. In this objective four perspectives were established which are transparency and accountability, equity and fair dealing, open and effective competition and professionalism. The results obtained in model summary 1 **(Appendix I)** indicate that the model is more supportive to the extent that independent variables influence proper execution of works projects through force account in LGAs. That is, the model is supportive by .926 R square which is equivalent to 92.6% due to this, the researcher concluded that accountability and transparency, equity and fair dealing, open and effective competition as well as professionalism influence or affect the effectiveness of execution of works projects through force account in efficient and effective manner at Local Governments. The regression results of this variable are shown below.

Table 5.1: Regression Results on Standard Public Procurement Principles

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	1.105	.060		18.520	.000
Accountability and transparency	-.018	.104	-.022	-.172	.864
Equity and fair dealing	.535	.078	.682	6.897	.000
Open and effective competition	.229	.051	.325	4.485	.000
Professionalism	-.001	.074	-.001	-.013	.990

a. Dependent Variable: Execution of works projects through force account

Source: *Researchers' Own Construct, (2021)*

From $Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \varepsilon$

Then $Y = 1.105 + -.022 X_1 + .682 X_2 + .325 X_3 + -.001 X_4 + .060$

Where by Y= Execution of works projects through force account, β_0= Constant, ($\beta_1, \beta_2, \beta_3, \beta_4$) = Regression coefficient of independent variables, ε= Error term, X_1= Accountability and transparency, X_2 = Equity and fair dealing, X_3= Open and effective competition, X_4= Professionalism

Table 5.1 above indicates coefficient figures of multiple regressions, this demonstrates how the independent variables influence the dependent variable; the regression model tested how execution of works projects through force account can be influenced by various stated factors in the organization. Results revealed that accountability and transparency insignificantly influence proper execution of works projects through force account (β=-0.022, P-value=.864). This implies that accountability and transparency have negative impact in effective execution of works projects through force account but it is not statistically significant as a p-value exceeds cut-off points of 0.05.

Also, the study revealed that equity and fair dealing have a positive relationship with execution of works projects and it influences proper execution of works projects through force account by 0.682 which is equivalent to 68.2% and significant at a p-value of 0.000 as well as open and effective competition which is sufficiently contributing towards proper execution of works projects through force account by .325 which is equivalent to 32.5% and significant level of p-value of 0.000 which is below cut off points of 0.05.

Furthermore, the results indicated that professionalism insignificantly influences proper execution of work projects (β=-0.001, P-value=.990). This implies that professionalism has negative impact in effective execution of works projects through force account but it is not statistically significant as a p-value exceeds cut-off points of 0.05. These findings are consistent with the results of Lynch, (2013) and Adjei, (2008) who indicated the connection between public procurement principles with proper execution of various procurement contracts, thus public procurement principles are pillars of procurement system and must be considered in all laws relating to procurement transactions. They govern the administration of procurement system of the country and setting a code of conduct framework for practitioners and other personnel involved in procurement process.

5.2 PO-RALG and MoEST Guidelines in Execution of Works Projects

The second specific objective of the study was to examine the issued PO-RALG and MoEST guidelines in line with PPA and its regulations in execution of works projects through force account. In this objective five perspectives were established which are initiation and advertisement, preparation of tender documents and approvals, evaluation and awards, supervision and quality control and organs responsible in each procurement stage. The results obtained model summary 2 **(Appendix II)** indicate that the model is more supportive to the extent that independent variables are contributing to the proper execution of works projects through force account in LGAs that is the model is supportive by .941 R square which is equivalent to 94.1%. Due to this, the researchers concluded that initiation and advertisement, preparation of tender documents and approvals, evaluation and awards, supervision and quality control and organs responsible in each procurement

stage influence or affect execution of works projects through force account in efficient and effective manner at Local Governments. Regression results for this variable are shown below;

Table 5.2: Regression Results for PO-RALG and MoEST Guidelines

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	-.212	.172		-1.234	.220
Initiation and advertisement	.266	.079	.165	3.375	.001
Preparation of TD and approvals	.771	.086	.835	8.939	.000
Evaluation and awards	-.413	.081	-.403	-5.086	.000
Supervision and quality control	.157	.117	.145	1.346	.181
Organ responsible in each stage	.251	.099	.206	2.541	.013

a. Dependent Variable: Execution of works projects through force account

Source: *Researchers' Own Construct, (2021)*

From $Y = \beta_0 + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \beta_4X_4 + \beta_5X_5 + \varepsilon$

Then $Y = -.212 + .165X_1 + .835X_2 + -.403X_3 + .145X_4 + .206X_5 + .172$

Where by Y= Execution of works projects through force account, β_0= Constant, ($\beta_1, \beta_2, \beta_3, \beta_4, \beta_5$) = Regression coefficient of independent variables, ε= Error term, X_1= initiation and advertisement, X_2 = preparation of tender document and approvals, X_3= evaluation and awards, X_4= supervision and quality control, X_5= organ responsible in each stage

Table 5.2 indicates coefficient figures of multiple regressions, this demonstrates how the independent variables influence the dependent variable; the regression model tested how execution of works projects can be influenced by various stated predictors in the organization. Results revealed that initiation and advertisement have a positive relationship with execution of works projects and it is sufficiently influencing proper execution of works projects through force account by .165 which is equivalent to 16.5% and significant at .001 as well as preparation of tender document and approvals has positive relationship which is sufficiently contributing towards proper execution of works projects through force account by .835 which is equivalent to 83.5% and its significant level of p-value .000 which is below cut off points of 0.05. Further results revealed that organs responsible in each stage of procurement have positive relationship with execution of works projects and it influences effective execution of works projects through force account by .246 which is equivalent to 24.6% and its level of significance (p-value) is 0 .013 which is below cut off point of 0.05.

Moreover, the results revealed that evaluation and awards have negative relationship but significantly influences proper execution of works projects (β=-.403, P-value=.000). This implies that simple factors should be imposed in tender

documents for searching for local fundis which can be used during evaluation and awards of contracts using force account. Otherwise, complex factors for evaluation and award of contracts to local fundis will have a high negative impact in execution of works projects through force account. In last perspective, the results revealed that supervision and quality control have a positive relationship with execution of works projects but it is not statistically significant (β=.145, P-value=.181) since a p-value exceeds the cut-off points of 0.05. Although the results are not statistically significant, supervision and quality control of contracts must be undertaken properly when executing works through force account. This calls for the proper appointment of qualified supervisors and contract management team.

These results are in line with Mchopa (2020) who revealed that poor performance in public procurement through the force account approach is attributed to the lack of standardized force account guidelines applicable throughout the country by all public entities. That is why there are numerous force account guidelines issued by various relevant authorities that contradict each other. Moreover, these findings are complemented by an interview made to one respondent who said that "*Issued MoEST and PO-RALG guidelines on force account are route cause of all emerging problems in execution of works through force account simply because they have clauses which contravene PPA and PPR provisions as well as standardized force account guideline issued by PPRA* (Respondent 3, 2021)*"*

5.3 Local Fundis Capability and Effectiveness of Works Projects

The third specific objective of the study was to assess the capability of Local Fundis awarded contracts through force accounts to selected LGAs. In this objective four perspectives were established which are relevant knowledge, skills, experience and past performance. The results shown on model summary 3 **(Appendix III)** indicate that the model is more supportive to the extent that independent variables are contributing to execution of works projects through force accounts in LGAs. Thus, the model is supported by .961 R square which is equivalent to 96.1%. In this case, the researchers concluded that relevant knowledge, skills, experience and past performance of local fundis may influence or affect execution of works projects through force account in efficient and effective manner at Local Governments as shown on the regression results on Table 5.3 below

Table 5.3: Regression Analysis on *Local Fundis* Capability

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	.530	.072		7.310	.000
Relevant knowledge	.243	.091	.252	2.654	.009
Skills	.034	.093	.036	.369	.713
Experience	.713	.088	.826	8.138	.000
Past performance	-.111	.064	-.139	-1.738	.085

a. Dependent Variable: Execution of works projects through force account

Source: *Researchers' Own Construct, (2021)*

From $Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \varepsilon$

Then $Y = .530 + .252X_1 + .036X_2 + .826X_3 + -.139X_4 + .072$

Where by Y= Execution of works projects through force account, β_0= Constant, ($\beta_1, \beta_2, \beta_3, \beta_4$) = Regression coefficient of independent variables, ε= Error term, X_1= Relevant knowledge, X_2 = Skills, X_3= Experience, X_4= Past performance

Table 5.3 indicates coefficient figures of multiple regressions, which shows how the independent variables influence the dependent variable; the regression model tested how execution of works projects can be influenced by various stated predictors in the organization such as relevant knowledge, skills, experience and past performance. The results from the study revealed that relevant knowledge of local fundis has a positive relationship with execution of works projects and it is sufficiently influencing proper execution of works projects through force account by .252 which is equivalent to 25.2% and it is significant at *p-value*= .009 as well as experience of local fundis has positive relationship which is sufficiently contributing towards proper execution of works projects through force account by .826 which is equivalent to 82.6% and it is significant at *p-value* =0 .000 which is below cut off points of 0.05.

Furthermore, the results revealed that skills of local fundis have a positive relationship but insignificantly influence proper execution of works projects (β=.036, P-value=.713). This implies that although the skills of local fundis is not significant in execution of works projects, it has positive contribution of 3.6% in effective and efficient execution of works projects through force account. Results of the last perspective revealed that the past performance of local fundis has negative relationship with execution of works projects but also, it is statistically insignificant (β=-.139, P-value=.085) since a p-value exceeds the cut-off points of 0.05. This implies that the past performance of local fundis should not be given high weight during evaluation and award of contracts since it has negative impact in effective and efficient execution of works projects through force account although it is statistically insignificant.

The researchers' findings were consistent with the results of other scholars, such as Mlinga (2018), who stated that the major challenge facing public entities is a lack of skilled manpower compared to the number of works they are required to supervise. In addition, the findings were similar to the results indicated by Baily *et al.,* (2006) who said that employees must have the necessary skills and knowledge to be able to perform given assignments, it is very important to consider individual's skills and knowledge when recruiting new employees for new assignments. Furthermore, one of the major importance of force account is to enhance local fundis by gaining necessary skills through working experience with the public organizations in surrounding communities (PO-RALG, 2019).

6 Conclusion and Policy Recommendation

This section comprises of brief conclusion of the study as well as recommendations or proposed solutions for problems identified during the study.

6.1 Conclusions

Based on the findings above, if the government wishes to use force account procurement approach in the construction of works projects in various organizations especially in Local Government Authorities and its subsequent lower levels (Divisions, Wards, Villages and Vitongojis) in order to get high-quality works completed at right time and minimum cost, then it must adhere to all standard public procurement principles of transparency, competition, fairness, accountability and integrity. Also, the government must make sure that the force account guideline issued by PPRA is fully used by all procuring entities in Tanzania and do away with the use of other Ministerial force account guidelines such as the PO-RALG and MoEST force account guideline and local fundis must be trained enough and be enabled in terms of financial resources in order to capacitate them to execute properly the awarded contracts. Otherwise, the governance of force account procurement approach in execution of works projections will continue to be a nightmare.

6.2 Policy Recommendations

It is recommended that organizations should capitalize on all indicators (equity & fair dealing, open & effective competition, initiation & advertisement, preparation of tender document & approvals, organs responsible for procurement in all stages, knowledge of local fundis, and experience of local fundis) which are positive and significant when planning to execute works projects through force account.

Accountability, transparency and professionalism as among the indicators of public procurement principles should be practiced with extra care when executing works projects due to their negative effect on project execution although they are not statistically significant.

Evaluation & award tenders must be taken care of when organizations want to execute works projects by imposing simple evaluation and award criteria since it has a negative effect on execution of works projects. Imposing complex evaluation and award criteria may lead to failure to get local fundis.

Skills of local fundis can be considered during the evaluation and award of contracts although not significant while the past performance of local fundis should not be used as the basis for awarding contracts since it has a negative effect although it was statistically not significant. The majority of them have been performing poorly due to low financial and human capabilities of executing more contracts simultaneously.

There is a need for PPRA and implementers of force account projects to have a joint discussion in each year on how the problems identified can be reduced and also to discuss the challenges on the applicability of standardized force account guidelines as issued by PPRA. Then PPRA to harmonize all issues agreed and make improvements in the guideline.

PO-RALG and MoEST force account guidelines should come to an end and start using standardized force account guidelines

as issued by PPRA to be applied by all procuring entities receiving government funds. Therefore, PPRA is required to provide awareness of its issued guideline to all stakeholders at all levels and enforce its applicability by all entities when carrying out work projects through force account. Also, PPRA as the oversight body of the procurement system in the country should require MoEST and PO-RALG to instruct all entities to stop using previously issued force account guidelines of the same which most of the clauses from the guidelines contravene PPA and PPR provisions.

Regular training should be provided by the National Construction Council on labor-based contracts to *local fundis* who are involved in works projects through force account in order to improve their technical know-how in terms of knowledge, skills, and experience. Furthermore, because various force account projects are not completed on time, the local fundis who are involved should be trained in lead time management in order to complete the projects on time. In addition, local fundis with ongoing contracts should not be given new contracts due to their low capacity in terms of financial capacity, human resources and equipment.

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Appendix I: Model Summary 1

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.962[a]	.926	.923	.25891

a. Predictors: (Constant), Accountability and transparency, Equity and fair dealing, Open and effective competition and professionalism

Source: *Researchers' Own Construct, (2021)*

Appendix II: Model summary 2

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.970[a]	.941	.938	.23259

a. Predictors: (Constant), initiation and advertisement, preparation of tender document and approvals, evaluation and awards, supervision and quality control and organs responsible in each stage

Source: *Researchers' Own Construct, (2021)*

Appendix III: Model summary 3

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.980[a]	.961	.959	.18964

a. Predictors: (Constant), relevant knowledge, skills, experience and past performance

Source: *Researchers' Own Construct, (2021)*