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Effects of Force Account Method on Procurement Process Compliance in Construction Projects

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Abstract: The effective and efficient use of resources by public organizations through the force account procurement method lowers the costs of various projects, enhancing the performance of the construction projects undertaken by Local Government Authorities. Despite the benefits obtained from the use of force accounts by procuring entities, there are still challenges facing its implementation in terms of value for money. The study is guided by Resource-based View. A Cross-sectional survey design was employed; Simple random sampling was used to select a sample of 116 secondary schools using force account. Primary data was collected using structured questionnaires and interviews, while secondary data was collected through a documentary review. Quantitative data were analyzed using descriptive statistics to compute percentages and means of school respondents, and Multiple Regression was used for inferential statistics analysis. Qualitative data analysis was conducted using NVivo through Thematic analysis. The findings demonstrate the use of force account method has a positive and significant effect on procurement process compliance. However, secondary schools using the force account method face several challenges, including a lack of qualified personnel, difficulty in achieving intended quality, delay in delivery, inexperienced human resources to run and manage huge construction projects, poor record keeping, poor supervision, and top management interference. The study recommends capacity-building training for all force account users, a maximum threshold amount for force account usage, competent project implementation teams, or supervisors based on profession, expertise, and experience and the enforcement of ethical practices in procurement projects.

Keywords: Force account, local government authorities, value for money, compliance.

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INTRODUCTION

Construction projects are a critical aspect of infrastructure development for organizations worldwide that aim to minimize costs while ensuring high quality in construction projects utilizing various procurement methods including force account (FAM) (France, 2019). Proper selection of the method of procurement is crucial to avoid time and cost-related problems and achieve the project's specified goals (Ramasamy et al., 2017).

Developing countries face significant challenges in construction projects such as cost overruns caused by a lack of financial resources, training of personnel with relevant skills for the project, risk management strategies, poor site management, and supervision. Additionally, various procurement management factors such as contractors and consultant tendering faults, political instability, poor contract management, environmental, and social-political instability, financing and payments of completed projects, and lack of materials and equipment due to poor inventory control contribute to these challenges (Almaktari et al., 2017).

Public Procurement Regulations [PPR] (2013) outlines various procurement methods including tendering, shopping, direct contracting, force account, community participation, and public-private partnerships. FAM plays a vital role in works that are scattered or in remote locations where qualified construction firms are unlikely to tender at reasonable prices. It is also applicable where work is required without disrupting ongoing operations and when there are emergencies that require prompt attention. Additionally, the procuring entity (PE) has qualified personnel to carry out and supervise the works and the maintenance or construction is part of the routine activity of the procuring entity (PPRA,

2020).

FAM can yield benefits such as cost, quality, staff capacity building, internal confidentiality, and enhanced security assurance. In addition, The Public Procurement Regulations Act (2013) requires procurement entities to adhere to public procurement principles, including providing equality of opportunities to all tenderers in competitive tendering, fair treatment to all parties, and obtaining the best value for money in terms of price, quality, and delivery while considering set specifications and criteria.

However, despite the benefit of FAM, there are several challenges, such as a lack of adequate and reliable equipment, a shortage of skilled professional personnel, insufficient training on the implementation of FAM to key stakeholders, irregularities in contract management and accountability, lack of funds, and competition (Mbabazi & Mugurusi (2018). In addition, proper training on the implementation of FAM to key stakeholders, and government support are crucial (Tekka, 2019). In addition, the effective application of FAM depends on supervising consultancy collaboration with the procuring entity and executing team based on well-detailed documents prepared before and after construction during the implementation of this method (Shenge-za, 2018).

FAM is the appropriate method used in construction projects by Local Government Authorities (LGAs) as it reduces costs and time of completion of various projects and facilities, enabling the country to achieve the best value for money (France, 2019).

Recognizing the importance of FAM, the government emphasizes the use of the method in construction projects. The Ministry of Education Science, Technology, and Vocational Training (MoEST) spent between Tanzania shillings (Tzs) 800 million and 1

billion on the construction of staff quarters, classrooms, laboratories, and dormitories (MoEST,2017). Despite the benefits obtained from the use of FAM by procuring entities, the Controller and Auditor General (CAG) report 2020/2021 revealed that there were challenges facing FAM users. (URT, 2021).

Therefore, the present study seeks to investigate the effect of FAM implementation in the selected secondary school construction projects and identify the factors that contribute to its effective application. The study's findings will be useful in informing policymakers, PEs, and other stakeholders on how to improve the procurement process and minimize challenges related to FAM.

Objectives of the Study

General Objective: To investigate the effects of FAM usage on procurement process compliance in Mwanza Tanzania secondary school construction projects.

Specific Objectives

- 1) Identifying the challenges faced by Mwanza government secondary schools in implementing FAM in construction projects.
- 2) Identifying the benefits ahead of the use of FAM in government secondary school construction projects in Mwanza.
- 3) Examine the effects of FAM on compliance with the procurement process in Mwanza secondary schools' construction projects.

Research Questions

- 1) What are the challenges faced by Mwanza government secondary school construction projects in implementing the force account method?
- 2) What are the future opportunities from the use of the FAM in Mwanza secondary school construction projects?

Research Hypothesis

Force account method usage has no effects on procurement process compliance in Mwanza

region government secondary school construction projects.

The Rationale of the Study

The current study aims to investigate the usage of FAM in Tanzania and review the performance of implemented FAM projects under the Ministry of Education, Science and Technology (MOEST) and President's Office - Regional Administration and Local Government (PO - RALG). The results have noteworthy implications for the development of construction projects across the country.

The findings identified areas of FAM administration that require improvement and suggest possible remedies to different actors responsible for public procurement management.

Conceptual Definition of Terms

Force Account Method (FAM)

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

Theoretical Framework

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

This theory describes how organizations can exploit their resources both internal and external resources, and capabilities to achieve a sustainable competitive advantage. Further states, the exploitation of these key resources and capability to the best use led to performance

growth of the organization in terms of cost minimization, profit generation, efficiency in operations, and competitive advantage.

The establishment of FAM usage in Tanzania is a manifestation of the implementation of the resource-based theory. The FAM requires procuring entities to have human resources with the capacity and experience to ensure compliance with the Laws and regulations of public procurement, as well as equipment, or hired labour. Therefore, theory and its assumptions guide the assessment of FAM usage in the LGAs' performance in terms of having qualified and competent personnel, cost minimization, quality, and timely completion of projects.

Empirical Literature Review

The public sector is required to use FAM for various construction projects to ensure value for money is achieved in spending scarce resources (France, 2019).

The FAM cause great changes in the empowerment of local skilled laborers and hence brings about significant changes in their lives, as a result of the capital increase and knowledge gain in financial management, procurement procedures, health and safety, contract management as well as human resource management (Tekka, 2017).

However, the adoption of FAM mechanism in road maintenance works procurement in Uganda was unsatisfying (Mbabazi & Mugurusi, 2018). Among the listed reasons behind the unsatisfactory performance were irregularities in the procurement of the inputs used for force amount mechanism, delays in executing the works, irregularities in contract management and insufficient accountabilities for force account activities. To counter the unsatisfactory performance, the study recommended that the review of policies and guidelines, and to provide training to key stakeholders involved in the implementation force account projects be trained to save money.

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

Despite all these policies and legal frameworks on the execution of force account projects, the FAM was inadequately monitored, and evaluated by Public Procurement Policy Division (PPPD) as expected (CAG, 2021). There were no monitoring and evaluation mechanisms, procedures, and strategies at PPPD regarding the force account projects, no monitoring and evaluation annual plan at PPPD, and no specific budget allocated for such activities. In addition, there was no monitoring and evaluation conducted, verification reports of materials management were lacking, and there were no circulars issued during the execution of projects through the FAM. As a result of this free execution, the implemented force account projects were characterized by, questionable competition, price abnormalities, improper management of materials, and inadequate and incompetent personnel to supervise the works (URT, 2021). Many projects were questionable and incomplete mostly in the construction projects of the public education sector.

The listed pitfalls observed in the application of force FAM for the renovation and remodeling of government building projects in Tanzania include the lack of competence of the participants in applying for FAM for the renovation of government buildings, and supervisors of the force account renovation projects (Shengeza, 2018). The study recommended the use of skilled supervising consultancy as a way to counter capacity issues.

Similarly, Mchopa (2020) found that the poor performance were attributed to the absence of a standardized FAM guideline applicable throughout the country by the respective procuring entities, and the legal provisions on FAM are insufficient for enforcing best practices. The study recommend that regulatory authorities ensure that newly introduced FAM guidelines enforced accordingly to improve effectiveness and efficiency.

Martha and Rehema (2022) revealed that the three aspects of value for money namely Time, Cost and Quality not well balanced for the best attainment of value for money in force account projects in Tanzania. Most of these projects puts more emphasis on costs alone without considering time and quality control. (Matto, 2021) found that the use of FAM can be associated with six broad underlying weaknesses. These weaknesses include insufficient planning and designing of the project, not following the proper procurement procedures for materials, inadequate supervision of contracts, a shortage of qualified personnel to execute, and supervise the works, a lack of appropriate equipment and tools, and inaccurate recording of the cost of materials, labour and overheads in the accounting records.

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

METHODS

Research Approach

A mixed method approach guided the study as both qualitative and quantitative data were involved and their respective data analysis techniques. This approach enabled a reliable understanding of the quantitative

results while merging with the qualitative findings, which mostly reflect the respondents' points of view, experience and perspectives.

Research Design

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

Study Area, Population, Sample, Sampling Procedures

Study Area

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

Population of the Study

The population for this study refers to all the government secondary schools in Mwanza that use the FAM. Statistics show that there are about 164 government secondary schools in Mwanza region (URT, 2021).

Sampling Unit

In this study, secondary schools were the unit of analysis and headmasters or headmistresses were the unit of inquiry that participated in the study. They were chosen because have extensive knowledge of their

organization's goals and culture, and they make important decisions on issues relating to their participation in force account projects. The selection of key informants depended on their formal positions in the organization, knowledge of the core issues of the study, and their willingness to participate. Interviews were terminated when the saturation point was reached and no new information was anticipated (Patton, 2002).

Sampling Technique

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

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

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

$$n = \frac{N}{1 + N(e)^2}$$

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

e is the level of precision (margin of error limit) = 0.05,

n is the sample size of four operators.

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

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

Table 1: *Proportionate Stratified Sampling*

District	Secondary School ratio	Proportionate Sample size
Magu	19/164	13
Mwanza Jiji	30/164	21
Ilemela	25/164	18
Kwimba	32/164	23
Sengerema	37/164	26
Ukerewe	21/164	15
Total Sample Size		116

Data Collection Techniques

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

Data Analysis

Descriptive and inferential statistics used to analyze quantitative data. Descriptive statistics employed to compute percentages and means of respondents' responses while inferential statistics used in testing the hypotheses using the multiple regression analysis. Data collected through the documentary review was analyzed using content analysis via NVivo.

RESULTS AND DISCUSSION

Challenges faced by Mwanza Government secondary schools construction projects that implement FAM.

The first objective focused on identifying the challenges emerging from the use of FAM on construction projects undertaken by government secondary schools in Mwanza region.

Table 2: *Descriptive results of challenges of Implementing Projects by FAM.*

Force account challenges	Mean	Std. Deviation
Inexperience of human resources involved	3.9286	0.8755
High cost of projects	2.2356	0.9843
Poor record keeping	3.9533	0.7384
Poor supervision	3.4531	0.8937
Top management interference	3.7584	0.6474
Escape competition	3.6785	0.9375
Non consideration of special groups	3.1372	0.6733
Quality issues	4.2352	0.2853
Ethical issues	3.6742	0.3383
Delay of items	4.0122	0.4323
Lack of qualified personnel to run the project	4.5751	0.3388

The descriptive results presented in Table 2 above indicate that; there is lack of qualified personnel to manage such projects (mean score of 4.5751), since the construction projects in secondary schools are managed by head teachers who are not

practically qualified to supervise such projects. Another challenge is failure in achieving the intended quality, which had 4.2352 mean score followed by delay of items with a mean score of 4.0122. Among the reasons for the quality issues and delays in delivery of items is the former challenge of supervision capability to the implemented FAM projects. Other challenges include human resource inexperience to run and manage huge construction projects, ineffective record keeping and poor supervision with a mean score of 3.9286, 3.9533 and 3.4531 respectively. In addition, top management interference is one of the challenge experienced, especially in selecting service providers and vendors of the required materials and equipment by minimizing competition.

Other challenges include the non-involvement of the special group and ethical issues. Many force account project managers do not adhere to the procurement ethics as required since many of them are non-procurement professionals. As a result, the project managed as a personal construction project. A participant in the interview shared the following account, stating;

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

However, the interviewed respondents expressed the following challenges:

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

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

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

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

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

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

Table 3: *Benefits resulting FAM implementation.*

Benefits	Mean	Std. Deviation
Better prices of items and material	3.9765	1.12783
Capacity improvement of the involved staffs	3.6733	1.01832
Value for money achievement	4.6200	0.78941
Timely completion	4.4867	1.98646
Flexibility in project management	3.4662	0.91235

The establishment of the FAM in Tanzania aimed to lower the costs of construction projects and improve completion time of projects (Mbabazi & Mugurusi 2018). To affirm this objective, the study focused on revealing the opportunities that government secondary schools can benefit from as shown in Table 3. The most mentioned benefit from the implementation of FAM is the achievement of value for money as the project were managed by motivated, trained, and experienced staff. This opportunity scored a mean of 4.6200, followed by timely completion of the projects that scored 4.4867. The implementation of the FAM also leads to low costs of products, as the entity is able to benefit from the retail prices from the local markets of products rather than the former tender prices that are relatively high. The opportunity to benefit from the local retail prices scored a mean score of 3.9765, followed by capacity building and improvement of the local staff that scored a mean of 3.6733 and a standard deviation of 1.01832. This implies that there is utilization of entity’s human resources during force account projects implementation, as they are fully involved in the construction project from the primary stages until the finishing

stage. Lastly, the implementation of FAM provides flexibility in project management, as indicated by mean score of 3.4662 and a standard deviation of 0.91235.

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

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

The effect of force account on the compliance of procurement process.

Table 4: Reliability test

Cronbach's Alpha	N of Items
0.871	4

To determine the effects of force account method on compliance with procurement process as implemented in government secondary schools linear regression was employed to. The findings were preceded by the reliability test, as shown in Table 4, which revealed that the used model was reliable with the Cronbach’s alpha value is 0.871.

Table 5: Model summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.812a	0.729	0.754	0.18377

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

The model summary from Table 4 reveals the goodness of fit of the model used as the R-square of 0.729 shows 72.9% of the variance of procurement process compliance explained by the independent variables. The model is statistically significant, as shown by the ANOVA results in table 6, which indicate a p-value of 0.000, less than the significance level of 0.05. This suggest that the model is a better predictor of the dependent variable.

Table 6: ANOVA

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	25.234	4	4.263	37.764	.000
	Residual	2.234	45	.235		
	Total	27.468	49			

a. Dependent Variable: PROCUREMENT_PROCESS_COMPLIANCE
 b. Predictor: (Constant), FORCE_ACCOUNT

Table 7: The effects of force account on procurement process compliance.

Variables	β	S.E.	Sig.	Exp(β)
Implementation of force account(index)	0.423	0.212	0.001	2.123
Experience (index)	0.374	0.134	0.099	2.754

Sex(dummy)	0.673	0.546	0.119	2.203
Age(years)	0.036	0.027	0.643	1.345
Education level (number)	0.194	0.045	0.540	1.621
Constant	-0.215	2.742	0.743	0.534

53.34
 Omnibus test - Chi-2(6) square (p=0.000)

Dependent Variable: Procurement process compliance (increased = 1, otherwise =0)

Based on the findings in Table 7, FAM implementation has a significant *p*-value of 0.001, which is less than 0.05, and a regression coefficient of 0.423. This indicates that, FAM implementation has a significant effect on the procurement process compliance and a unit improvement in the FAM will lead to 42.3%.improvement in compliance with the procurement process.

CONCLUSION

The study has identified several challenges that government secondary schools encounter in implementing force account for construction projects in Tanzania. These challenges includes top management interference, ethical and quality issues, delays in items delivery, inexperience of the personnel involved, and increasing project costs due to collaborations with other qualified personnel. These challenges are alarming the procurement regulating authorities in the country and each procuring entity need to improve the implementation and management of such projects.

The study also revealed benefits from the effective application of the FAM including timely completion of projects, lower costs of items and the entire project, capacity improvement of the internal staff involved and flexibility in managing the project.

Lastly, the study found a positive significant effect of the FAM on the compliance with the procurement process. Therefore, to achieve the objective of introducing the FAM procuring entities have to comply with the procurement process as

stipulated in the public procurement Act and guidelines of FAM. Furthermore, the implementation of the FAM has a significant positive effect on the cost and timely completion of projects. This means, construction project implemented using the FAM tend to incur lower costs and completed on time compared to projects implemented using other methods. However, compliance with quality standards through this method is comparative insignificant.

Based on these findings, the study recommend to various procurement stakeholders in the country the following:

- i. PPRA should provide a threshold amount for the use of FAM, as some unethical procurement practitioners tend to implement the method to costly projects, which in turn becomes difficult to manage.
- ii. Procuring entities have to ensure full attention is given to the supervision of force account project to improve the quality of these projects and correct the possibility of error and defects. These projects must meet the intended quality standards set to ensure value for money in the public sector procurement.
- iii. Procuring entities should provide training for capacity building to all force account users for effective and efficient management of the construction project.
- iv. Procuring entities need to enforce professionalism and ethical practices in procurement projects and ensure all procurement standards are adhered as per the procurement governing law and guidelines.

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