

## THE ROLE OF FORCE ACCOUNT ON THE CONSTRUCTION AND REHABILITATION OF PROJECTS IN PUBLIC SECONDARY SCHOOLS AT IRINGA RURAL DISTRICT, TANZANIA

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### ABSTRACT

The study explored the role of force account in the construction and rehabilitation of secondary school projects that are implemented at the Iringa rural District in Tanzania. The study was guided by interpretivist philosophical underpinning that enhanced the researcher to employ a case study design and qualitative research approach to develop the study. The study used 29 respondents whereby heads of schools were five (5), chairpersons of school boards were five (5), local builders were five (5), schools staff members were ten (10), chairpersons of ward development committees were two (2) and one (1) council procurement officer. Researchers of this study collected the data through interview and documentary review methods. Data were analyzed through the use of thematic analysis. The findings of this study revealed that the use of force account had reduced the number of bureaucracies in handling the secondary schools' projects which in turn increased the accuracy rate of the implemented secondary schools projects. Moreover, the study found that the procurement process, time management, cost incurred, and avoiding bureaucracy were among the driving forces that influenced the good practice of force account in handling secondary schools' projects and the procedures of involving the community pave the way of caring and controlling the public funds that are directed by the government. From the ground of the revealed findings, the study concludes that the use of force account is a good system of implementing various secondary schools projects and it was recommended that the government of Tanzania and another education stakeholders should proceed to use force account and give more training to implementers of the projects and the community at large with intention of raising the awareness on proper utilization of force accounts in the operationalization of force account in the construction and rehabilitation of different schools projects in Tanzania.

**Keywords:** Force Account, Public Secondary schools, Projects

### 1.0 INTRODUCTION

Globally, many governments put more effort into ensuring better quality in the construction and rehabilitation of different projects by minimizing the construction and rehabilitation cost through the use of different methods. One of the methods is the use of force account which has greatly increased recently. Satyanarayana (2012) viewed force account as when the procuring entities execute the work through their own personnel and equipment. He further said that the adaption of force account depends on the size of the work/project, availability of technology, and local skilled labor. It is becoming much emphasized in the public sector to use the force account in the implementation of various construction projects to ensure cost-effectiveness and value for money in spending scarce resources.

It has been witnessed to most of the developed countries have opted to use the Force Account (FA) for gaining the potential from the use of this procurement method in construction work (Patil & Nadaf, 2017). For instance, the force account has been used by the state of Michigan in the construction of a small portion of a project, minor utility, or railroad work regardless of cost, to be completed either by a railroad or the utility, on an existing system located within the limits of the proposed project and owned by the utility or railroad (Mendez, 2017). Likewise, in India, Nepal, and Korea, studies have shown that the force account was termed a labor contractor which was reported to be one who is most in touch with the workers and to whom the workers look for help and guidance, not only in finding work and acquiring skills but also in providing loans in term of emergency (Wells, 2015).

In Africa, the force account mechanism makes the procuring entities, especially government entities to be in an advantageous position, it assures the government to carry out its responsibilities in an efficient manner by making the availability of important services to the public sectors like schools, hospitals and laboratories especially in remote areas (African Development Bank, 2012). The use of force account in Africa has been practiced in different countries. For example, Uganda has been implementing many diverse road construction projects through force accounts (Tekka, 2017). It has been cited that the force account was applied in the upgrading and expansion of Entebbe International Airport to accommodate current and future traffic and also to encourage service excellence (Tekka, 2017).

Mbabazi and Mgurusi (2017) argue that there are many advantages to performing work internally including lower costs (on large volume jobs) as it utilizes existing resources that are already available “internally”, close monitoring of the quality of work, and rapid response as employees who work for the procurement agency, is aware of specific criteria and can be made accountable, although the method has a positive impact force accounts procurement face implementation challenges such as financial obstacles and poor legal framework and political interference that affect the effective project implementation (BMAU, 2019).

In Tanzania the implementation of force account projects especially from 2015, the government found to be of benefit in several aspects such as employment provision, cost minimization, time-saving and social economic growth, this resulted in government officials placing more emphasis and support to proceed with force account mechanism, especially in the construction of schools, health centers and administrative offices (PPRA, 2019). This included the 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 labor (Public Procurement Regulatory Authority- PPRA, 2020).

The use of the force account method in Tanzania has greatly increased recently in most of the public Institutions, particularly in the Local Government Authorities (LGAs). The government issued an amendment to the Public Procurement Act (PPA) of 2016 where force account is incorporated in section 64(5) of the PPA, 2011 as read together with the PPA amendments of 2016, where procuring entity (PE) uses its resources and/or cooperates with other public agencies or private to execute construction works (URT, 2011; PPRA, 2016). The use of force account or direct labor is justified if the required works are scattered or are in remote locations for which qualified construction firms are unlikely to tender at reasonable

prices. The work is required to be carried out without disrupting ongoing operations; risks of unavoidable work interruption are better borne by a procuring entity or public authority than by a contractor (Shengeza, 2018). It is, therefore, the act advocates the use of force account in order to manage various projects established by the government for construction and rehabilitation of school projects which are expected to be completed and achieved timely without any disruptions (Mhadik, 2015; MoEST, 2019). Despite the good thoughts by the government of using force account, it is, however, the operationalization has been challenged by poor management of construction and rehabilitation school projects, misuse of the allocated funds, poor procuring of the equipment, and unclear follow-up. On the other hand, the report by CAG reveals that other construction and rehabilitation projects are not completed on time as it was planned especially in secondary school projects (URT, 2021).

For example, the annual performance evaluation report for the financial years 2016/2017 and 2017/2018 that was presented by PPRA (2019), it shows that most school construction and rehabilitation projects which were funded by the central government in Tanzania have revealed that they were not completed in time and had low quality with misuse of allocated funds. The challenging situation on the use of force account, it is attracted the researchers of this study to explore the driving forces that influenced the operationalization of force account in the construction and rehabilitation of secondary school projects in Tanzania by taking a case study of Iringa Rural District.

### **1.1 The purpose of the Study**

The purpose of the study was to understand the role of force account in the construction and rehabilitation of secondary school projects in Tanzania, particularly the Iringa Rural District.

### **1.2 Significance of the Study**

This study explored the role of force account in the construction and rehabilitation of secondary school projects in Tanzania, particularly the Iringa Rural District. It is, therefore, become significant in many ways and to different educational stakeholders. Firstly, the findings of this study potentially by inspiring government leaders to find ways that could further strengthen and empower the use of force account and have a proper way of monitoring the school's projects. Secondly, the findings from this study are likely to challenge educational policymakers to consider enforcing the existing by-laws and if necessary, to develop more By-Laws that safeguard and promote the use of force account. Thirdly, the findings from this study is beneficial to educational planners and supervisors who may take the findings as their mindset in setting standards and criteria for using the force account. Fourthly, the findings from this study may be a source of influence to District education officers, quality assurance officers, members of School Boards, heads of schools, and teachers to increase accountability and transparency in utilizing the available school resources to implement different schools' projects in the right manner. Furthermore, the findings have the potential of adding to the body of knowledge in the field of educational leadership which future researchers will most likely find to be a good source of reference. Lastly, this study is significant because the researcher gains expertise in research and in understanding the utilization of force account in implementing the school's projects in Tanzania.

## **2.0 THEORETICAL PERSPECTIVE**

### **2.1 Resource Based Theory (RBT)**

Resource-Based Theory is a strategic management theory that is widely used in project management; it examines how resources can drive competitive advantage. Competitive advantage is the ability to create more value than rivals, and therefore, generate higher returns on investment. The resource-based theory (RBT) is based on the ideas of resource-based Vista (RBV) which explain that the source of the competitive advantage lies in an organization that manages its internal resources to enable it to achieve its competitive advantage (El Gizawi, 2014) and as cited by Mwandikile(2019).

RBV emphasizes that an organization is an important factor that influences the competitive advantage and performance of the organization and this theory is widely used in project management (Othman et.al, 2015). Resource-based theory suggests those resources that are valuable, rare, difficult to imitate, and no substitutable best position a firm for long-term success. These strategic resources can provide the foundation to develop firm capabilities that can lead to superior performance over time. Capabilities are needed to bundle, manage, and otherwise exploit resources in a manner that provides value added to customers and creates advantages over competitors. Resources are inputs into the production process of the purchasing entity, including capital, equipment, individual employee skills, patents, finance, and even talented executives who know how to manage these organizational resources well. Based on the assumptions of this theory, it helped to understand how the selected secondary school uses the available resources, to effective implementation of force account in the construction and rehabilitation of projects by giving priority to the needs of the projects. From the grounds of this theory, the researchers found that the theory is applicable and fits to guide the study due to the nature of the components as advocated in this theory aligning with the purpose of the current study.

## **3.0 METHODOLOGY**

### **3.1 Philosophical Underpinning (Research Paradigm)**

The study was guided by constructivism's philosophical underpinning (research paradigm). The paradigm believes that reality is subjective and it depends on the respondent's opinions on the subject matter under the inquiry. The researcher of this study opted to employ the constructivism (interpretivism) philosophical underpinning because he wanted to get first-hand information (primary data) on the utilization of force accounts, especially in the implementation of secondary school projects. The operation is new in the context of secondary schools in Tanzania. It is, therefore, the researcher of this study employed a constructivist philosophical paradigm in order to guide the entire study.

The study was conducted in Iringa District in Tanzania and it was selected based on the proposed justification by Shanton (2004) insisted that being familiar with the area of the study helps the researcher to handle all obstacles that limit collection the of relevant information. From the ground of Shanton, the researcher selected Iringa District Council because of being familiar with the context of the study considering the nature of the study which is qualitative in nature. Lastly, the researcher of this study selected this study area

because there is a lacuna of research study that has already been conducted on the factors that affect the utilization of force accounts in Iringa District Council.

The qualitative research approach is the most widely used approach. In this study, the qualitative approach is considered appropriate due to the constructivism (interpretive) philosophical paradigm and the intention of the researcher to explore the authentic, intricate, and unnoticed effectiveness implementation of force accounts in secondary schools. The qualitative approach helped the researcher to collect and analyze the respondents' views, feelings, and recommendations in their natural settings. Qualitative research can be described as meanings, a concept, a definition, metaphors, symbols, and a description of things. This definition clearly shows that qualitative research contains all necessary instruments that can evoke recall which aids problem-solving. Qualitative data instruments such as observation, open-ended questions, in-depth interviews (audio or video), and field notes were used to collect data from participants in their natural settings (Berg and Howard 2012).

### 3.2 Sample size

According to Taherdoost (2017) sample size is defined as the number of individuals that were part of the study to provide the required information to represent their corresponding population. In this study, the selection of sample size based on the nature and the saturation point which was enhanced through the satisfactoriness of the corrected data in the field. Therefore, the total sample size was 29 respondents as expressed well in the shown distribution in Table 3.1 below:

**Table 3.1: Study population**

S/N	Respondents	Sample Size
1.	Head of Schools	5
2.	Chairperson of School board	5
3.	Local builder/ Contractor	5
4.	School Staff member from Receiving and inspection committee	10
5.	Chairperson of ward development committee	2
7.	Council Secondary Education Officers	1
8	Council Procurement professional experts	1
<b>Total</b>		<b>29</b>

### 3.3 Sampling technique

According to Banerjee and Chaudhury (2010) sampling is simply a selection of elements that the researcher makes from the universe that the study is conducted, sample selection in a research study must make the use of a specific sampling procedure depending on the nature of the study and characteristics of the study population. In this study, a purposive sampling strategy was used to select the appropriate respondents.

## 4.0 METHODS OF DATA COLLECTION

### 4.1 Interview



An interview is a data collection instrument that involves the presentation of oral verbal stimuli and replies in terms of oral verbal responses (Kothari, 2019). This study administered an interview guide that focused on assessing the factors that affect the utilization of force account in the implementation of secondary school projects in the Iringa district council. The researcher used interviews to collect data from District Secondary Education Officers (DSEO), Education Quality Assurers, and school heads. The semi-structured interviews used open-ended questions which allow the participants to explain their own opinions on the asked questions based on the research objectives. The researcher spends 8 days conducting 8 interview guides. Before conducting the interview guide, the researcher sought prior arrangements for responsible participants. In the actual process of conducting interviews, the researcher used a field notebook to record the responses. The aim of conducting interviews in the current study was to collect and get an in-depth explanation from the participants.

#### **4.2 Documentary Review**

This is a secondary data collection method that involves collecting data from published and kept documents by schools' administrators. The method was used because it is less time-consuming and less costly given that a lot of data can be collected at a time. The method assisted the researcher to validate the information that was obtained through interviews. The researcher also used the already worked information from various data banks like e-mails, pictures, maps, and tables

#### **4.3 Data Analysis**

According to Kombo and Tromp (2011), data recording is the process of noting down or audio-taping information from the respondents during the group discussion or interview based on the study (Yin, 2011). Data analysis is a process of inspecting, cleansing, transforming, and modeling data to discover useful information, suggest conclusions, and support decision-making (Kothari, 2019). The researcher recorded the qualitative data using a notebook and a cellular phone. Qualitative data were analyzed by using thematic analysis. Thematic analysis refers to the identification of major ideas in reaction given by the respondents and the combining of the related themes Daniel, (2016). Therefore, the qualitative data was analyzed through thematic analysis whereby the data was coded and combined with the specific objective to form the main themes. The coding of related themes and combining them to form the main themes was done manually and explained what was found in the field.

### **5.0 RESULTS AND DISCUSSION**

#### **5.1 Driving Forces that Influence the use of Force Account Projects in PSS**

The objective of this study was to explore the driving forces that influence the use of force account on the construction and rehabilitation of Public Secondary Schools' (PSS) projects. The data to respond to this objective were collected through an interview method that was administered to five heads of schools, one council education officer, one council procurement officer, and two chairpersons of the ward development committee. The finding revealed that driving forces that made the government apply the use of force account includes the change of government procurement process as elaborated below:

## 5.2 Procurement process

The findings of this study revealed that changing the procurement process from tendering to using the force account has a lot of procedures that affected the proper implementation of the public secondary schools' projects. The previous procurement process of using tendering through the procurement act caused a delay in the implementation of different government projects. Thus, it was the decision of the government to improve the procurement process through the use of force account in the implementation of all government projects including secondary school projects. In confirming this, the researcher of this study is quoted as saying during the interview session with the council procurement officer:

...the factor that motivates the government to use the force account in operating different government projects is to change the procurement process of different materials for the construction and rehabilitation of school projects. The former system has a lot of weaknesses whereby sometimes the BOQ that were prepared by government officials were not realistic to complete the project, thus, the government opted to transform the procurement process...Source: Field Data (Interview session: November 2021)

The quotation above shows that one of the driving forces that have influenced the use of force account in the construction and rehabilitation of secondary school projects was to change the procurement process toward proper implementation of a different government project. This method helps to save time, and cost, provide and implement quality projects as well enhancing knowledge and skills as expounded beneath:

## 5.3 Save Time and accomplishment of schools projects

The findings in this study revealed that in the period before starting using the force account, there was a challenge that hindered the proper implementation of secondary school projects. In the process of resolving the raised challenges, the government decided to use the force account in order to control the time of implementation. It was revealed that there was a tendency of some sub-contractors who delayed in paying their workers hence the project slowly failed to be completed in time. So, with the use of force account majority of the secondary schools have been completed in time because of highly motivated supervisors, and the decision are made at the project where is implemented unlike the previous one. Likewise, it was noticed that before stating using the force account there was sometimes the implementation of an unplanned project where the government send the fund to the council without preparation. In doing that majority of the project failed to be completed on time and sometimes were completed with poor quality. This was noted in the interview with one head of secondary schools:

...the use of force account helps the projects to accomplish in time, unlike the previous system where sometimes the central government directed the funds to the council and the council allocated the fund by distributing them to different schools. In such a situation majority of the project failed to be accomplished in time and sometimes ended with poor quality. But the new system of using a force account helps us to complete in time the established project because the funds are directed to the school's area...Source: Field Data (Interview session: November 2021)

The quotation shows that failure to accomplish the secondary school projects in time through the use of tendering process and being controlled by the council prompted government to use force accounts.

#### 5.4 Serving Cost and avoiding bureaucracy

In this study, the researcher found that the previous procurement process use of tendering failed to control and bargain the cost of building materials hence it contributed to too much bureaucracy. In the interview with the council procurement officer, it was revealed that due to bureaucracy some officials failed to handle well the government funds. They are directed to where they want with the high cost of buildings with low quality. It was revealed that the use of force accounts for the cost of materials and the level of bureaucracy has reduced to the level of developing the efficiency of the implemented projects. During the interview with council procurement officers, one of them was the opinion that:

...the use of force account is efficient because it helps to reduce the cost of the materials and it reduces the bureaucracy of payment to the contractors who are available in the surrounding environment. This is unlike the previous system of procuring the building materials...Source: Field Data (Interview session: November 2021)

The above quotation shows that one of the roles of using a force account is to serve the costs of the building materials and avoid bureaucracy the government officials. Below this text, the following is the quality building as among the projects implemented under the use of force account within the selected secondary schools.



Moreover, in the same study, it was shown that regardless of the driving factors that influence the utilization of force account, the study findings revealed that their barriers such as little



funds have been given for the accomplishment of various secondary schools projects, delays of funds from the treasurer and changes of various laws that guide the operationalization of force account in secondary schools. For example, in a normal situation, each class had arranged 27 million until the accomplishment but the given fund was 20 million shillings. This limited the accomplishment of some of construction projects due to limitations of funds.

## 6.0 DISCUSSION

The purpose of this study was to explore the role of the use of force account in the construction and rehabilitation of secondary school projects. With the notion of seeing the important issues as driving forces, they influenced the practice of force account as it was noticed that time of rehabilitation and construction of secondary school projects were controlled by the important variables that enabled quality completion. The issue of time and cost were considered to be important by the government monitored and evaluating the established projects due to the demands of various aspects of society. Moreover, the quality of the implemented projects, knowledge, and skills are given to implementers of the project were seen to be very important using the force account.

The findings as revealed in this study concur with those findings obtained from the study by Tekka (2019) that noticed the performance determinants of force account method used by contractors (The Case of Public Infrastructure Rehabilitation and Remodeling) the study, identified four determinants variable which proved to have a positive significant correlation with force account method performance among of this determinant is training which is the crucial determinants of performance as it entails imparting knowledge and skills to the employee, training prepared by the client before project commencement has always to a great extent facilitated the smooth running of the project done by force account method.

The findings revealed that members of the community were involved in different stages of using the force account in the construction and rehabilitation of secondary school projects. The community was involved in the stage of offering the building materials such as sand, brick, and stone and some time involved in the physical work. The member of the community is informed about whatever is taking place because the schools benefit the entire surrounding community. The findings of this study are contrary to the findings that were found in the study by Mbabazi (2016) they note that the required technical personnel as highlighted in the Ministry guideline is the headmen, road overseers, civil and mechanical foremen, and community member were not provided for in the public service organization structure. This greatly affected the monitoring and supervision of works and hence led to poorly executed works.

Moreover, the findings of this study are in agreement with the findings from the study by Mwandike (2020) in his study on the effectiveness of using force account in projects implementation among selected district councils in the Njombe region discovered that whether the implementation of a project is successful or not depends on the following factors: Among other things, the force account must have clearly defined objectives, a competent project manager, and support from senior management, competent team members, community participation and sufficient allocation of resources, adequate communication flows, control mechanism, feedback capability, and responsiveness customer.

## 7.0 CONCLUSION AND RECOMMENDATIONS

The findings revealed that driving forces to use force accounts include changing the government procurement process hence, it contributes a lot to serve time, and cost, implementing quality projects as well as enhancing knowledge and skills in the construction and rehabilitation of secondary schools projects. Based on this study the study recommends that the use of force account should be taken into consideration for more applicability of force account by the government and other education stakeholders through the provision of education and seminars, motivating implementers, and enacting laws and regulations in order to provide a quality implementation of accuracy projects and timely service to the community.

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