

**EVALUATION OF THE IMPACT OF FORCE ACCOUNT ON THE
PERFORMANCE OF PROJECTS IN TANZANIA: A CASE OF DAR ES
SALAAM CITY COUNCIL**

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CERTIFICATION

The undersigned certifies that he has read and hereby recommends for acceptance by the Open University of Tanzania, a dissertation entitled: **“Evaluation of the Impact of Force Account on the Performance of Projects in Tanzania: A Case of Dar Es Salaam City Council”**, in partial fulfilment of the requirements for the Degree of Master of Project Management (MPM) of the Open University of Tanzania.

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(Supervisor)

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Date

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DECLARATION

I, **Tunukiwa Kaombwe Kavana**, declare that, the work presented in this dissertation is original. It has never been presented to any other university or institution. Where other people's works have been used, references have been provided. It is in this regard that I declare this work as originally mine. It is hereby presented in partial fulfillment of the requirement for the Degree of Master of Project Management (MPM).

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Signature

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Date

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DEDICATION

This dissertation is dedicated to my late father Mr. Kaombwe Yoram Kavana for always believing in me and wanting me to achieve the best in my academic endeavors. His desire for me to one day complete my Master's degree has been one of the encouraging factors throughout the years of my studies.

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ABSTRACT

This study evaluated the impact of FA on the performance of projects with reference to Dar es Salaam City Council. Cross-sectional research design that utilized questionnaire and interview guide was used to solicit information. A sample size of 50 respondents was used. Quantitative data from questionnaires were analysed descriptively by using Statistical Package for Social Sciences (SPSS version 20) while qualitative data from interviews were analysed through content analysis. The findings revealed that FA usage in Dar es Salaam City Council indicates that projects' implementation and completion used the best value for money possible by considering both financial and non-financial resources as the activities for the planned projects went in line with cost estimations. Further, the results revealed that FA is cost effective as the effectiveness of schools and health centres projects went hand in hand with empowering players to acquire knowledge on issues pertaining FA. Thus, the availability of stakeholders with FA literacy resulted into effectiveness of the projects. Finally, projects utilizing FA were successfully implemented and completed to the sustainability of schools' and health centres' projects from the changes emanating from construction knowledge, attitudes and practices achieved by local contractors/fundi, board and community members to execute and manage projects for survival. Therefore, changes of peoples' attitudes towards participating into community projects were drastically increased with local contractors enjoying the national cake. It is recommended that more efforts need to be put to enhance community participation and ownership of projects.

Keywords: Force Account (FA), Local contractors/ Fundi, Dar es Salaam City Council and Procuring Entity (PE).

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LIST OF ABBREVIATIONS AND ACRONYMS

FA	Force Account
FGDs	Focus Group Discussions
HA	Alternative Hypothesis
HO	Null Hypothesis
LGA	Local Government Authority
PCDT	People Centred Development Theory
PE	Procuring Entity
PPRA	Public Procurement Regulatory Authority
RBUT	Resource Based User Theory
SPSS	Statistical Package for Social Sciences

CHAPTER ONE

INTRODUCTION

1.1 Background of the Problem

Force account has emerged as an important procurement method in public procurement as it enables the procuring entity to execute works much faster (with efficiency gains); enhances internal capacity of the procuring entity since works are executed and supervised by its own staff and it is cheaper to execute the works in house as compared to contracting out (with cost savings) (Mweru & Maina, 2015). Globally both private and public organizations make efforts on ensuring better quality construction while minimizing construction costs through the use of different approaches (Mchopa, 2020). The implementation of force account in construction among African countries is mostly carried out in works with small scope and that does not attract private firm or that with additional scope (Mbabazi & Mugurusi, 2018).

Thus, it is becoming much emphasised in the public sector to use force account in the implementation of various construction projects, repairs, rehabilitation, remodelling or renovations to ensure cost-effectiveness and value for money in spending scarce resources (France, 2019). Moreover, in East Africa force account projects are faced with challenges that make late completion of the projects and to some extent even non-completion of such projects (Shengeza, 2018). This has resulted into unavailability of formal contract between contractors and beneficiaries (BMAU, 2019, France, 2019).

Mbabazi and Mugurusi (2018) report that low developing countries have been using force account method (FAM) under different situations. While the Public Procurement

Act (PPA, 2004) of Sierra Leone introduced the force account method as a means of conducting procurement works by any of the procuring entities with self-supervision, and utilizing its own resources, the Public Procurement and Disposal of Public Assets Authority (PPDA, 2003) of Uganda itemized force account as a mechanism and or a method of executing the work of procuring and disposing the equipment and personnel owned by the same entity or of any other entity but wherever no contractor is willing to undertake the works (Tekka, 2019). Mbabazi and Mugurusi (2018) also observed that aside from what is currently known from the professional literature, force account mechanism in procurement of works is still a mystery in both theory and practice while producing little in terms of efficiency, effectiveness, impact and sustainability.

In Tanzania as provided in section 64 of URT (2016) more preference is always given on competitive methods (tendering and shopping) in order to enforce transparency and competition in public procurement. The Organisation for Economic Co-operation and Development, OECD (2009) reports that public procurement always must be done efficiently and effectively while complying with principles of good governance and professional etiquette. This in turn restores and maintains trust in the public sector, which is critical towards qualifying the legitimacy of public procurement in terms of integrity, fairness and transparency.

Since 2016, the government of Tanzania has been providing funds for renovation and remodelling of its building infrastructures both for teachers' colleges and secondary schools, where the projects are executed through the method of force account as a procurement method (Tekka, 2018). Under this method, the procuring entity is

required to purchase all the materials required for the project from the suppliers and use of local technical labours for the implementation of the required activities both obtained through quotations. Both activities are supervised by supervising consultancy under the procuring entity (Shengeza, 2018).

Moreover, attaining value for money in construction or rehabilitation projects such as health centres and dispensaries, secondary school classroom and toilet building is not an easy task as it involves many contributing variables that needs to be properly analyzed and reduced from the huge identified to attain the most essentially needed (Tekka, 2019).

Force account method is useful when there are emergencies which require a prompt attention; the procuring entity has qualified personnel to carry out and supervise the required works; or the maintenance or construction is part of the routine activity of the procuring entity (Shengeza, 2018). However, despite the observed potentials, still force account model exposes the government to the greatest degree of procurement and supply risk since it cannot pass risk on to any other entity besides itself. Also, there are still dilemmas on whether most of the Procuring Entities (PE) and other Stakeholders at large understand clearly the concept, procedures and challenges of force account (France, 2019).

Moreover, the constructions or rehabilitations done have never undergone monitoring and evaluation to seek for their efficiency, effectiveness and sustainability in many LGAs, Dar es Salaam City council being among them. It is from this background that this study evaluated the impact of force account on the performance of projects with reference to Dar es Salaam city council to fill the gap that exists.

1.2 Statement of the Research Problem

The implementation of force account in construction or rehabilitation projects are mostly carried out in works with small scope and that does not attract private firm or that with additional scope in Africa and other developed countries (France, 2019). Under force account method, the procuring entity is required to purchase all the materials required for the project from the suppliers and use of local technical labours for the implementation of the required activities both obtained through quotations.

This is due to its advantage in cost saving, employment provision and its contribution in national economy (MoEST, 2018). Moreover, projects utilizing force account are faced with challenges that make late completion of the projects and to some extent even non-completion of such projects (Shengeza, 2018). Yet, despite the potentials, still force account model exposes the government to the greatest degree of procurement and supply risk since it cannot pass risk on to any other entity besides itself.

This study aimed at evaluating the impact of force account on the performance of projects with reference to Dar es Salaam City Council.

1.3 Objectives of the Study

The study was guided by the general and specific research objectives as hereunder:

1.3.1 General Research Objective

The general objective was to evaluate the impact of force account on the performance of projects with reference to Dar es Salaam City Council

1.3.2 Specific Research Objectives

The study was guided by the following specific objectives;

- (i) To explore the efficiency of projects that utilized force accounts in Dar es Salaam City council
- (ii) To assess the effectiveness of projects that utilized force accounts in Dar es Salaam City council
- (iii) To examine the sustainability of projects that utilized force accounts in Dar es Salaam City council

1.4 Research Questions

The study was guided by the general and specific research questions as hereunder;

1.4.1 General Research Question

What are the impacts of projects utilizing force account in Dar es Salaam City Council?

1.4.2 Specific Research Questions

The study was guided by the following specific questions;

- (i) What is the efficiency of projects that utilized force accounts in Dar es Salaam City Council?
- (ii) What is the effectiveness of projects that utilized force accounts in Dar es Salaam city council?
- (iii) How sustainable are projects that utilized force accounts in Dar es Salaam city council?

1.5 Significance of the Study

The results of this study might add knowledge among staff in LGAs especially in procurement management units, local contractors and other players on the need to evaluate projects that utilize force account for the purpose of making sure that the goals are attained. Also the results of this study are expected to add value to policy makers in carrying out their duties and enabling them plan for better future while insisting on monitoring and evaluation of projects done under force account. Additionally, the study findings might be used as reference for the researcher to accomplish her degree of Master of Project Management at the Open University of Tanzania.

1.6 Scope of the Study

The study was conducted in Dar es Salaam city council. It involved stakeholders such as procurement officers; health workers, secondary school heads/teachers and people in the community where projects that utilized force account were done.

1.7 Organisation of the Study

This study consists of five chapters. The first chapter presents the background of the study that presents the researchers' views regarding the study. The second chapter puts forward the literature review where relevant literatures are reviewed and gaps identified. The third chapter presents the research methodology where designs, strategies, analysis etc were presented. The fourth chapter presents the results and discussion of the research findings and lastly the fifth chapter presents the conclusion and recommendations arising from the research findings.

CHAPTER TWO

LITERATURE REVIEW

2.1 Introduction

The chapter presents the literatures reviewed. It starts with the presenting the definitions of key terms, theories that guided the study, empirical reviews, research gap and finally the conceptual framework.

2.2 Conceptual Definitions

2.2.1 Health and Secondary School's Projects

These are projects such as building or rehabilitating health centers and dispensaries, classrooms, toilets, hostels etc to improve access to safe health care and secondary education opportunities under the supervision of the Ministry of Health, Gender, Elderly and Children, and Education, Science and Technology in Tanzania (Mchopa, 2020).

2.2.2 Force Account

Force account is construction by the use of public or semi-public agencies or departments concerned, where the public or semi-public agency has its own personnel and equipment (Shengeza, 2018). According to the Journal of Civil, Construction and Environmental Engineering (2017) under this method, the procuring entity is required to purchase all the materials required for the project from the suppliers and use of local technical labors for implementation of the required activities both obtained through quotations. Both activities are supervised by supervising consultancy under the procuring entity.

The applicability of force account depends much on the circumstances, convenience and/or directives (URT, 2018). Shengeza (2018) noted force account as one of the construction methods used in undertaking the procuring entity's work by the use of public or semi-public agencies together with entity's personnel and equipment owned. Its focus is on achievement of cost effectiveness and value for money (VFM), apart from cost benefit through the use of FA (Mchopa, 2020).

On the other hand, Force Account means construction by the procuring entity itself or use of public or semi-public agencies or departments concerned, where procuring entity or the public or semi-public agency uses its own personnel and equipment or hired labour (France, 2019). This has resulted to a synonym such as agency work method, labour base work method and direct labor method (Tekka, 2019).

2.2.3 Monitoring and Evaluation

According to the Wikipedia encyclopedia, Monitoring and Evaluation (M&E) is a process that helps improve performance and achieve results (France, 2019). Its goal is to improve current and future management of outputs, outcomes and impact. It is mainly used to assess the performance of projects, institutions and programs set up by governments, international organizations and NGOs. It establishes links between the past, present and future actions (Mbabazi & Mugurusi, 2018).

The credibility and objectivity of monitoring and evaluation reports depend very much on the independence of the evaluators. Their expertise and independence is of major importance for the process to be successful (Mchopa, 2020).

2.2.4 Project

This is any undertaking, carried out individually or collaboratively and possibly involving research or design, that is carefully planned (usually by a project team) to achieve a particular aim (Rose, 2010).

2.3 Theoretical Literature Review

Two theories were used to underpin the study. The theories include people centered development theory (PCDT) and resource based view theory (RBVT). The theories are elaborated hereunder.

2.3.1 People Centered Development Theory

The people centered development theory holds that the involvement of majority of people in the development activities facilitate effective completion of the given task, the majority participation facilitate capacity building through learning process, the participation is at most emphasized to the excluded members of the community such as woman (Roodt, 2001). The community members' involvement facilitates large participation on voluntary means and high efforts dedication for efficient delivery (Wedchayanon and Chorkaew, 2014). The majority involvement in community project enable community wellbeing, distributing community capacity and poverty reduction where the country emphasizes the use of community based system to gain an opportunity to empower the residents of the given nation on the aspect of individual earning and capacity building (UNDP, 2011).

With the use of force account procurement method people are involved through the use of local builders as the important element in the implementation of the community

project where the involvement of these community members facilitates proper functioning and capacity building to local personnel while delivering the project at high motivation spirit and efficiency. This theory is of most important to the study to provide theoretical support of the use of community based procurement procedure.

2.3.2 Resource Based View Theory

The resource based view holds that the success of organization depends most on the competitive advantage that a firm has created through its resource since the organization resources are important determinants for creating competitive advantage. According to Wernerfelt, (1984) the firm in any industry have either tangible or intangible asset to utilize for creating competitive position. The central focus of this theory is on essence that the firm resources and how organization can make the use of such resources to create competitive benefit in the given industry. The firms have the specific and unique resources that can utilize to have an advantageous position in delivering high level of efficiency in the market (Kraaijenbrink et al, 2010).

The organization can involve the use of resources such as financial resource, technology, human being, social relationship (Mweru and Maina, 2015). Makadok (2001) reported that the firm to have sustainability in competitive environment should ensure its resources are rare, non-tradable and valuable. In construction industry the firm might decide to use its unique human resource through the use of their competence on creating an innovation that other cannot create in a given period, also the use of firm financial resources may be in use to facilitate projects completion while others waiting for the planned budget. This tendency creates more favorable environment to have efficient operations (Goh and Loosemore, 2017).

2.4 Empirical Literature Review

2.4.1 Empirical Literature Review World-wide

Tekka (2018) in his study on examining the use of force account in developing countries reported that construction industry plays an important role in facilitating the development of the nation in both social and economic aspect where the construction outputs such as roads, bridges, railway and buildings are among the elements that facilitate the development across the globe. The study adopted linear regression where a significant relationship was developed. It was found that well-developed countries' infrastructures act as influence towards the country productivity and service provision. It was recommended that the availability of improper practices in construction projects utilizing force account might result into non-development of the national economy due to high cost effect from poor performance in a given construction project.

Kwofie *et al* (2015) in their study aimed at assessing the factors that contribute to effectiveness of public or semi-public agencies in Ghana. The study adopted multiple regression analysis, where the study revealed that there is a significant relation with the effectiveness of the project teams. The study reported that public or semi-public agencies are used when the contractor fails to agree with price of the extra work since they don't know what will be needed in the extra work. The study recommends that this part requires careful documentation on the part of contractor.

Endut *et al* (2015) carried out the study on the cost and time overruns of projects utilizing force account in Malaysia. The study collected data through survey questionnaire to 150 quantity surveyor consultant. The study revealed that

construction industry in Malaysia is associated with time and cost overruns, which affect the amount of physical infrastructural development that can be undertaken. The study suggests that there is a need to investigate further factors responsible for the level of time and cost overruns.

Lastly the study recommended that the use of force account method could be useful so as to permit the early start of constructional work in the critical areas also helps to save staff time and overhead costs. A study conducted in Indonesia by Pribadi (2004) concerning the strategies for promoting small scale construction in rural infrastructure.

The study utilized multiple regression. It was revealed that the implementation of force account depended more on availability of construction laborers, equipment, strong supervision from purchasing entity and on time availability of financial resources. It was found that when one or two of them missed, force account relevance and efficiency became insignificant. It was recommended that the use of proper strategies in construction was important to reduce delays in completing the projects.

A study conducted by Wells (2015) on labour subcontracting in the construction industries using force account in developing countries focused on assessing two perspectives (Contractors and labor force). Linear regression method was used. It was found that labour contracting through force account offered some advantages to the workers, when compared with direct employment of contractors. The advantages included more regular work, the chance to acquire skills, the sense of belonging that comes from working as part of a group and some minimal degree of social protection, although workers have no guarantee of permanent employment and no protection

against periods of unemployment. The study recommended that the advantages accrued from the use of force account need to be maintained.

Welde and Dahl (2019) conducted the study on cost performance in road construction projects Norway using force account method. The study used quantitative analysis; interview was used to collect information from there preventative in deferent projects, Seven hundred roads were involved in the study. The study highlight that large projects consist of different contracts and these contracts seems to account the biggest costs in projects although the goal of the project is to finalize the project within the agreed performance targets.

Further the study reveals that the contractual basis has been inadequate and that the management of the project and the cost has been imperfect. Further the study concludes that increase in contracts leads to different causes and leads to insufficient assumptions or deficiencies in the description of the works there for the road agency needs to adopt the procurement methods of construction so as to reduce the unnecessary costs that may occur.

Hamid (2015) in his study aimed at examining the practice of time management on construction project using force account in Malaysian construction industry. Multiple regression analysis was used. Thirty questionnaires were distributed to the respondents. The study revealed that quality and time management on construction project is poor since majority of the respondents prefer to keep records on paper. Misplacement of records had led to loss of important information that was needed in the construction project and this lead to delay in project implementation. The study

concludes that managers who are involved in construction industry need to implement different methods of procurements such as the use of force account method so as to save time.

2.4.2 Empirical Literature Review in Africa

Obodoh *et al* (2019) explored on the factors that positively influence quality in building construction works, the effect on not adhering and the benefit of adhering to quality standard for building construction project in Enugu estate using force account. The study methodology used was review of existing literature and field survey. Descriptive analysis tools were used for the analysis. The study findings indicated that quality management plan in construction was applied as the tool that guided construction professionals in the execution of construction projects in terms of quality.

To end with the study it was concluded that force account method needs to be adopted so as to adhere with the quality standard and reach customers satisfaction and value for money. A study conducted by Mbabazi and Mugurusi (2018) in Uganda and Tanzania regarding the introduction of the force account mechanism in public procurement found that the concept appeared rather alien to most of the practitioners in the surveyed procuring entities.

The study utilized linear regression analysis. The findings in Tanzania were not much different from the neighboring country that partly contributed by presence of insufficient and fragmented guidelines as well as provisions on force account undertakings. It was further found that cost and benefit analysis as proposed by PPDA (2014) were not thoroughly done prior the decisions to adopt force account as a procurement method for construction, renovation and rehabilitation works.

Sammy (2014) conducted a study on factors affecting the performance of construction projects utilizing force account in Mombasa County. Random sampling technique was selected as the appropriate sampling method giving equal chances to the population. Data was coded and analyzed using the SPSS 17.0. The aim of this research was to identify and evaluate the factors affecting the performance of construction projects in Mombasa County and to identify the severity of these factors.

The researcher identified four main factors affecting performance of construction projects, which are project manager's competence, aggressive competition during tendering, time allocated to projects and client's interference during construction. Comprehensive literature review was done to gather information on the factors that affect performance of construction project from the previous researchers, followed with structured questionnaire distribution and interview as tools to collect data. It was found that construction industry contributes significantly in terms of scale and share in the development process for both developed and developing countries.

The construction products provide the necessary public infrastructure and private physical structures for many productive activities such as services, commerce, utilities and other industries. The industry is not only important for its finished product, but it also employs a large number of people (directly and indirectly) and therefore has an effect on the economy of a country/region during the actual construction process. The success of a construction project depends on its performance, which is measured based on timely completion, within the budget, required quality standard and customer satisfaction. Construction projects are faced with many challenges before completion causing extensive delays and thereby exceeding initial time and cost estimates.

Murithi *et al* (2017) carried out the study on the factors affecting timely completion of public construction projects in Trans-Nzoia country. The study adopted descriptive and inferential statistics. Qualitative data were analyzed using content analysis and multiple regression analysis was used to determine the independent variable. The study confirmed that there is delay in project completion, 6% of the surveyed project had time overruns over 200% while most of the project 81% had time overruns of between 100% and 200%. Further the study concludes that the use of force labor, enough resource allocation, strong project leadership and project monitoring are essential element in timely project delivery.

A study done by Mbabazi and Mugurusi (2019) on procurement process under force account mechanism (FAM) found unique elements that resulted to an existence of some difficult that others do not. It was found that payment of work prior the delivery reduces the proper control of organization fund, insufficient fund for the project completion that make slow progress of the project, low level of accountability among of the leading challenges that are mostly experienced in work procured under FAM.

Nyangwar and Datche (2015) carried out the study on the factors affecting the performance of construction projects in Kenya. The study involved questionnaire survey, which was conducted on forty factors, which were identified and categorized into eight groups. Timely competition and client satisfaction were used as yardsticks to determine the performance of construction project. The study exposed that project performance was critical issue for the construction industry project deliverables. Lastly it was added that construction projects in coastal region of Kenya needed to apply different procurement methods such as force account so as to assist the clients

in selecting the best procurement methods so as to solve complex construction issues in performance such as in cost, time and safety.

2.4.3 Empirical Literature Review in Tanzania

Japhary (2017) reported on the application of procedures for force account for government buildings projects in Tanzania. Case study design was applied in the study for renovation and remodeling of three teachers college and five secondary schools in different areas. From the findings it was observed that in order to apply effectively force account method then the supervisors and the consultancy should have collaboration with the procuring entity and executing team. In order to avoid confusion then effective application of force account and clear documents needs to be prepared during conditional survey. Finally, the study suggested that construction team involved in the constructional project should concentrate on the quality of the project so as to achieve value for money on well detailed documents prepared before and after renovation.

France (2019) conducted a study on the force account implementation, success and challenges provided out that efficient finalization and its management of the contract, quality control, availability of framework contract for the purchase of common goods and the availability of guideline for directing force account procedure are the important elements for effective execution of project carried out through FA procurement method. It was further found that procurement of building materials and/or supplies in some entities was not done properly using the framework agreements (contracts) as required by the URT (2013) since they were among the Commonly Used Items and Services (CUIS).

As noted by PPRA (2019), the procedures provided under regulation 131 (4) (b) (URT, 2013) as amended by regulation 42 of Amendments (URT, 2016) were not followed. The procuring entities were required to conduct mini-competition on prices of required building supplies and materials from at least three suppliers (approved by the respective TB) with framework agreements issued by GPSA. This was supposed to be done prior provision of local purchase order to the lowest priced supplier within the prevailing market prices. Compliance with the guidelines and standard documents issued by the PPRA was also among the weaknesses observed in the procurement of works using force account mechanism.

The PPRA (2019) in its study observed a number of flaws including weaknesses in quality control for work among which include lack of inspection reports of works done and testing the quality of works done and quality assurance plan was not prepared. The flaws jeopardized chances of value for money achievement among the respective entities and raised doubts as to whether the works were certified accordingly by the experts. Findings also indicated that there is good awareness of force account mechanism as popularized by the Ministries but some stakeholders involved particularly at the LLGAs as committee members were hardly trained on public procurement laws and guidelines. As a result, the guidance and instructions received from LGAs and Ministry experts seemed too many, not clear and confusing sometimes due to their inability to comprehend while being held accountable regardless of their little understanding.

A study conducted by Mchopa (2020) indicated that regardless of the achievements made using force account, the guidelines that have streamlined the procedures to be

followed by entities falling under the Ministries, found a number of shortfalls inherent to the guidelines. Survey design and linear regression were used. It was found that a review of the MoEST guidelines showed that it does not provide details concerning appointment and composition of bids evaluation team as per section 40 of the URT (2011); how the evaluation of bids will be done as well as submission and approval of evaluation report as required by regulation 220 and 231 of the URT (2013) respectively.

It was also found that the guideline does not provide the procedure to be followed by the procurement committee in purchasing building materials from the surrounding community of the project and procedure for quality control as observed by the PPRA (2019). Likewise, the PO-RALG guideline as observed by the PPRA (2019) does not adequately qualify the composition procurement committee, goods inspection committee and works committee within the health centres. Also, the guideline was not exhaustive on procedures to be followed to acquire local mason, labourers as well as procedures to be followed for procurement of goods and quality control parameters.

Ndyanabo (2020) carried a study to assess effectiveness of force account method in construction project by Tanzania Local Government authorities. The study was conducted to describe adherence with Public Procurement laws and regulations at NDC, to examine capacity building program for force account implementers at NDC, to examine economic effect of force account to areas around its implementation and identifying challenges facing force account implantation at NDC. Descriptive research design was used in executing the study; targeted population of the study was 174, which made up of council staffs and committee members from surrounding

communities. Sampling technique used was stratified sampling. Data was collected using structured questionnaires. Descriptive statistics method was used to analyze data. 54 respondents filled and returned the questionnaires making response rate of 86%.

This study found low level of adherence with procurement laws and regulations during force account implementation, the study also found inadequate capacity building program, furthermore, the study found several challenges facing effective force account implementation including, shortage of staff, unavailability of local skilled labour and material dealers, management pressure and interference. The study recommended to the management do adhere to public procurement laws and regulation when implementing force accounts projects, train regularly their staffs, employing adequate and trained staffs especially procurement and engineers, developing local supplies and labours, and avoid interference to staffs.

A study conducted by Tekka (2019) regarding the performance determinants of force account method of contracting in Tanzania through the use of questionnaire survey and factor analysis, revealed that the performance determinants of Force Account Method (FAM) included training, supply chain management, committed project committee and government support. The study further found that FAM had a positive significant effect in increasing the project competitiveness to Local Less Construction Firm (LLCF) as a result of lowering the domestic market working opportunity. It utilized linear regression analysis.

On the other hand, the audit done by PPRA (2019) in its study revealed that solicitation documents used in the procurement of materials that were not as per the

issued guidelines; the documents missed necessary information relating to the tender; and the evaluation criteria provided in the solicitation document were ambiguous. In some instances, the required approvals as required by the Ministerial Guidelines, URTs (2011, 2013 and 2016) were hardly obtained either from Tender Board or Chief Executive Officer of the respective procuring entity. The observed incompliance defeats the good intentions of using force account since without compliance it was very likely that there were loopholes for transgressions with implications on cost and efficiency.

James (2015) carried a study that aimed at assessing the Impact of Construction Contracts Types on the Contract management using force account in Tanzania. Researcher used qualitative research approach and a descriptive research design. Primary data were collected through structured questionnaires while the secondary data were obtained from different related literature reviews. The researcher analyzed data by using Statistical Package for Social Science (SPSS) version 21 and Microsoft Excel 2007.

The findings have shown that, LGAs in Mbeya region was using fixed price contract for all type of construction works projects. Financial risks transferring to contractors, restriction of variation and limitation of changing the building rate were criteria used to select the fixed priced contract. The challenges revealed were inappropriate preparation of project budget, lack of technical personnel to select appropriate construction contracts, project cost overrun and delay which were caused by wrong choice of Construction contract type. It is therefore recommended that there is need for PPRA to revise the existing Construction contracts types to reflect the LGAs

working environment; Client and Contractor should negotiate type of Construction contract type that fits the nature of project and that Project budget should depend on actual budget and not Government budget ceiling. Lastly, knowledgeable technical personnel should select the right construction contract type and manage them.

2.5 Research Gap

The studies focused on the developments in utilizing of force account in rehabilitation or building construction. Wells (2015) focused on assessing the perspectives for contractors and labour force advantages; Pribadi (2004) focused on strategies promoting small scale contractors in rural infrastructures; Tekka (2019) dealt with performance determinants of force account in construction industry in Tanzania; Mbabazi and Mugurusi (2018) focused on force account mechanisms while Mchopa (2020) focused on achievements made using force account. It is found that none of the study could evaluate the impact of force account on the performance of projects in various Local Government Authorities, Dar es Salaam city in particular. This is the gap to be filled by this study.

2.6 Conceptual Framework

A conceptual framework is a tool researcher use to guide their inquiry. It is a set of ideas used to structure a research, a sort of a map (Kothari, 2004). It is a researcher's own position on the problem and gives direction to the study. It may be an adaptation of a model used in a previous study, with modifications to suit the inquiry. Aside from showing the direction of the study, through the conceptual framework, the researcher can be able to show the relationships of the different constructs that he wants to investigate (Rose, 2010).

Figure 2.1 provides the conceptual framework. This is defined as an abstract idea or a theory used to develop new concepts or to reinterpret existing ones (Yin, 2003). It gives the relationship between the dependent and independent variables.

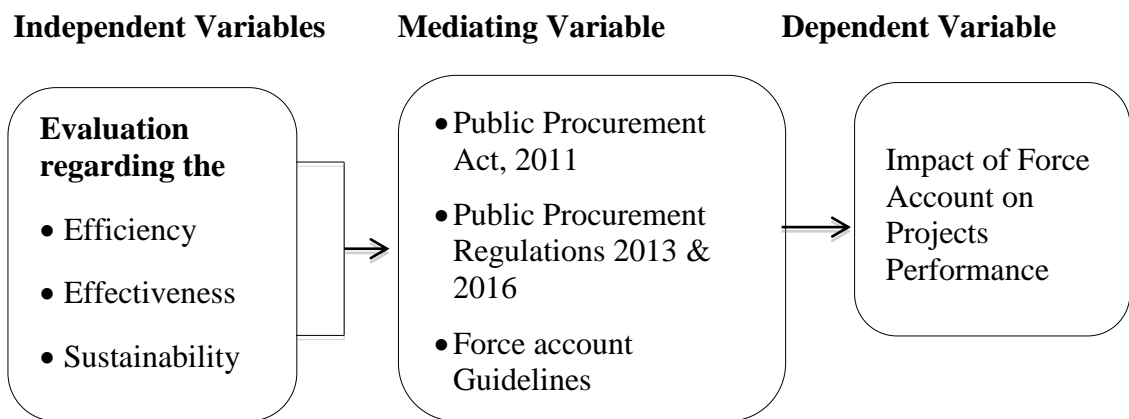


Figure 2.1: Conceptual Model

Source: Researcher's Own Model (2021)

2.7 Theoretical Framework

In this framework, the theory of people centered development theory (PCDT) and resource based view theory (RBVT) are used where involvement of majority of people in the development activities facilitate effective completion of the given task and essence that the firm resources and how organization can make the use of such resources to create competitive benefit in the given industry. The firms have the specific and unique resources that can utilize to have an advantageous position in delivering high level of efficiency in the market.

The independent variables focus on the evaluation of projects in terms of efficiency, effectiveness and sustainability where the mediating variables include Public Procurement Act, 2011, Public Procurement Regulations 2013&2016 and Force Account Guidelines. The dependent variable is the Force Account Use in Projects.

CHAPTER THREE

RESEARCH METHODOLOGY

3.1 Introduction

This chapter consists of sub sections such as research design, area of the study, the population surveyed, sampling design and procedures, variables and their measurements, methods of data collection, data processing and analysis.

3.2 Research Design

This study adopted a cross-sectional research design whereby questionnaire and interview guide were used to solicit information. According to Zheng (2015) cross-sectional research design is a research design in which the researcher investigates the state of affairs in a population at a certain point in time. Very often, the elements in the sample surveyed are selected purposively or at random to make inference about the population as a whole.

Yin (2003) defines a cross-sectional design as an empirical inquiry that investigates a contemporary phenomenon within its real-life context, especially when the boundaries between phenomenon and context are not clearly defined. Cross-sectional design is especially useful in situations where contextual conditions of the event being studied are critical and where the researcher has no control over the events as they unfold. Therefore, given the interpretive position adopted in this research and the nature of the research questions, the cross-sectional design was considered the most appropriate design to employ because it provides a systematic way to collect data, analyze information and report the results, thus understand a particular problem or situation in

great depth. Cross-sectional design makes use of multiple methods of data collection such as questionnaires, interviews, FGDs, document reviews, archival records, direct and participant observations and subsequently thick descriptions of the phenomena under study (Yin, 2003).

Moreover, the study applied mixed approach that utilizes both qualitative and quantitative approaches to obtain the required data. Qualitative approach aims to explore and to discover issues about the problem on hand, because very little is known about the problem. There is usually uncertainty about dimensions and characteristics of problem. It uses soft data and gets rich data (Cresswell, 2009). According to Myers (2007) qualitative approach is designed to help researchers understand people, the social and cultural contexts within which they live and perform their works. Such studies allow the complexities and differences of worlds-under-study to be explored and represented. With qualitative approach, different knowledge claims, enquiry strategies and data collection methods and analysis are employed. Qualitative data sources include observation and participant observation (fieldwork), interviews, documents and texts, and the researcher's impressions and reactions (Cresswell, 2009).

3.3 Area of the Study

The study was conducted in Dar es Salaam city centre focusing on the evaluation of the impact of projects utilizing force account. The reason for its choice is that, despite using force account in construction of health centre and secondary schools' projects, projects still face major challenges on completion within the estimated budget thus, in order to avoid that, an effective evaluation of the projects' efficiency, effectiveness and sustainability through the application of force account has deemed highly needed.

This study aimed at evaluating the impact of force account on the performance of projects in order to fill the gap that exists.

3.4 Population of the Study

A population in statistics is the specific parameter about which information is desired and it may include a set of people, services, elements and events, group of things or households that are being investigated (Kothari, 2009). Burns and Grove (2003) state that population includes all elements that meet certain criteria in the study. According to Mugenda and Mugenda (2003), 10-30 % is a good representative of the population, which also helps in reducing sampling errors.

The study population involved heads of health centers, heads of school, contractors and people in the surrounding community/households where construction or rehabilitation has been done. This population was drawn from 10 health centres and 10 secondary schools found in Dar es Salaam city council. Moreover, out of these health centres and secondary schools; 5 health centres and secondary schools constructed or rehabilitated centres or schools (classrooms & toilets) using force account for the 2018/19 financial years and the 2019/20 financial years thereof.

3.5 Sampling Design and Sample Size

3.5.1 Sampling Design

Purposive sampling design was used in this study. This involved selecting respondents from health centres and secondary schools that utilized force account in order to solicit information regarding the matter in question. The purposive sampling procedure was used by focusing on respondents with good knowledge and

understanding about the impact of force account utilization and those possessing key information regarding the matter that was given an upper hand in order to attain the study objectives.

3.5.2 Sample Size

It is estimated that, out of 160 personnel, a sample size of 50 respondents which is equivalent to 31.5% of the population was involved in the study. This affirms the argument by Mugenda and Mugenda (2003) who recommends a sample between 10 to 30%. Moreover, questionnaires were administered to 25 respondents from the health centres, economics & procurement departments while interview guide was administered to 25 respondents from school heads, community and contractors (local).

Table 3.1: Sample Size Distribution

No	Category	Sample Size	Percent %	Data Collection Tools	Sampling design
1.	Health workers	08	16	Questionnaire	Purposive
2.	Economics & Procurement Department staff	17	34	Questionnaire	Purposive
3.	Heads of School & Teachers	12	24	Interview	Purposive
4.	Local contractors/fundis	07	14	Interview	Purposive
5.	Community members (various)	06	12	Interview	Purposive
	TOTAL	50	100		

Source: Research data, 2021

3.6 Methods of Data Collection

Primary and secondary data were collected for the study. Primary data was collected through questionnaire and interview guide administration among respondents. Secondary data were obtained from PPRS guideline and government published and

unpublished reports regarding projects that utilized force account for 2018/19 & 2019/20 financial years.

Data collected were obtained from the respondents through self-administration of questionnaires and interviews as well as PPRA guidelines. Furthermore, questionnaires and interview guide were used in the study. Structured questionnaires were administered to personnel from health centres, economics & procurement department to get information. Copies of questionnaires were organized based on the essentials of a good questionnaire, i.e. short and simple, and organized in a logical progression moving from relatively simple to more difficult issues as recommended by (Yin, 2003). On the other hand, the researcher used face-to-face interview to personnel such as heads of school, community and contractors in order to solicit information concerning the matter. Yin (2003) states that the interview guide is very important source of getting information and it is supportive in administering cross-sectional study related matters as the study design indicates.

3.7 Validity and Reliability of the Tools

The validity and reliability of tools were tested.

3.7.1 Validity

Internal validity was achieved by ensuring that questionnaire items are answering the research questions. The answers in questions were verified or clarified. The questions were phrased logically and sequentially in simple language. Expert opinion was sought from the supervisor in order to ensure validity.

3.7.2 Reliability

A pilot study was carried out to determine the reliability of the questionnaires and interview guide. Reliability analysis was subsequently done using Cronbach's Alpha, which measures the internal consistency by establishing if certain items within a scale measure the same construct. Kothari (2004) noted that the accepted alpha value is 0.7, thus forming the study's benchmark.

3.8 Data Analysis

Quantitative data were summarized after data collection from the field where the filled-in and returned questionnaires were edited for completeness, coded and entries were made into Statistical Package for Social Sciences (SPSS version 20). Coding is technical process where raw data are transformed into easily tabulated form by way of assigning symbols. This helps in condensing the responses into few categories for the purposes of data analysis. Descriptive statistics was used to analyze the data. Then, data were presented in the form of frequency distribution tables, graphs and pie charts that facilitated description and explanation of the study findings.

Qualitative data from interviews were analyzed using content analysis focusing observer's impression. Content analysis involved recording the verbal discussions with respondents followed by breaking the recorded information into meaningful smallest units of information, subjects and tendencies and were presented as a text.

3.9 Ethical Issues

Before leaving for data collection in the field, the researcher got the permission from the authorities such as permission from the University and Dar es Salaam city council.

The permission allowed participants to sign the written consent to participate in data collection process. In this study the data storage, tapes and transcripts were not labelled in the way that would compromise anonymity and confidentiality of the data provided by the participants. Also, participants' freedom to participate was observed to involve or withdraw from the interview session.

CHAPTER FOUR

RESULTS AND DISCUSSION OF FINDINGS

4.1 Introduction

This chapter presents the results and discusses the findings emanating from the evaluation of the impact of force account on the performance of projects with reference to Dar es Salaam city council. The first section explores the efficiency of projects that utilized force account in Dar es Salaam city council. The second section assesses the effectiveness of projects that utilized force accounts in Dar es Salaam City council and the last section examines the sustainability of projects that utilized force accounts in Dar es Salaam City council. To start with, the first objective is presented and discussed hereunder.

4.2 The Efficiency of Projects that Utilized Force Account in Dar es Salaam City Council

The first objective of the study explored the efficiency of projects that utilised force accounts in Dar es Salaam city council. Questionnaires and Interviews were carried out among respondents in order to understand if the projects outputs related to inputs and were able to produce the best value for money possible in order to achieve the desired results. The respondents' opinions are presented as in Table 4.1 as follows:

The results in Table 4.1 show that 85% of respondents agreed while 15% of the respondents disagreed that FA mechanism builds internal capacity of the PE since works are executed and supervised by their own staff. Those who agreed were in

opinion that using FA the PE arranges and supervises the contractors/local fundis while supplying all materials for the execution of the work.

Table 4.1: Efficiency of Projects that Utilized FA

Statements	% strongly agree	% agree	% uncertain	% disagree	% strongly disagree
FA mechanism builds internal capacity of the procuring entity since works are executed and supervised by their own staff	-	85	-	15	-
Procuring entity attains cost savings through the use of internal resources and switching these savings of their services	-	80	-	20	-
The entity to execute the work does the work faster than it would procure the contractor	-	-	-	10	90
FA impacts on the value for money outcomes	-	60	-	40	-
With FA, an entity expresses risks that can't be passed on to any other entity besides itself	90	-	-	-	10

Source: Research data, 2021

This is supported by the interviewees who stated that:

We see that the PE has obligations to supply all materials for the execution of work. What the contractors do is to claim for labour charge (Interview to community members)

Those who disagreed were in opinion that using FA has been accompanied with challenges; one of them is the PE to delay in supplying materials to contractors resulting to delays in executing the works.

One of the interviewees was of the following view:

FA use has some inadequacies such as the inability of the PE to supply materials in time. This delays the work while the contractor is

being blamed for nothing. The observation for delays has been due to bureaucracies in many PE to authorize payments to suppliers of materials (Interview to head of schools)

On the other hand, the results in Table 4.1 show that 80% of respondents agreed while 20% of respondents disagreed that procuring entity attains cost saving through the use of internal resources and switching these savings of their services. Those who agreed were in opinion that there has been cost saving when using FA than it was before.

Here the PE buys materials in bulk to a supplier and is able to look for a contractor that has affordable cost to perform the work upon competition. Yet, those who disagreed were in opinion that although in theory FA has shown efficiency, there have been claims from local contractors who are delayed of their payments or sometimes, the supervising staff demanding bribes when entering into contract with local contractors resulting into poor performance of projects.

An interview with key informants was of the following view;

It has been observed in many cases that the PE attains cost saving through the use of FA; however, in some instances the PE has been encountering challenges such as paying contractors who do the job below standard thus resulting into increasing the budget for construction or rehabilitation (Interview to community members)

Furthermore, the results from Table 4.1 show that 10% of respondents disagreed while 90% strongly disagreed that the entity to execute the work makes it faster than it would be procured by the contractor. This implies that respondents were aware of the use of FA where the PE does not execute the works but is the supervisor. It is the local contractor/ fundi that does the work. This has been so in Dar es Salaam city council.

Interviewees were of the following view:

FA management utilizing local labour force or the utilization of experienced contractors; local labour force is easily managed by the PE and would result into maximizing funds and in time. With the use of FA, the PE does the work of supervision (Interview to community members).

Additionally, the results in Table 4.1 show that 60% of respondents agreed while 40% of respondents disagreed that FA impact on the value for money outcomes. Those who agreed were in opinion that value for money has been attained for the projects that were executed through FA in Dar es Salaam city council. However, those who disagreed were in opinion that value for money was inadequately attained as some projects lasted for a short time while others were being executed below standard with the late completion time.

An interview with informants revealed the following:

As a community member who was involved in assisting board members to supervise the works from my professional point of view; the projects in our locality have been successful executed while enabling local labour force to exercise their expertise for the implementation of works trusted to them. Some were able to execute well something that signified the achievement of value for money for the projects executed (Interview to community member)

Similarly, the results in Table 4.1 show that 90% of respondents strongly agreed while 10% of respondents strongly disagreed that with FA an entity expresses risks that can't be passed on to any other entity besides itself. Those who strongly agreed were in opinion that the PE has no great risk in using a contractor while those who strongly disagreed were in opinion that the risks that are associated with contracting local contractors are that of delay in completing works, corruption and below standard works.

An interview with respondents showed the following:

There has been lack of commitment among board and community members who are entrusted but find a room for personal gain in various projects executed in their areas. This brings about misunderstanding among heads of school and these members. Although FA needs voluntary assistance among members with little pay, some members thought that projects supervision result into earning money for that sake (such as being bribed by contractors). For such circumstances, some projects' completion are delayed due to such misunderstandings something that could not achieve the desired results (Interview to community member).

Moreover, with strong coordination among players in executing projects using FA resulted into attaining value for money in some projects in a faster manner as required. It was observed that all activities for the planned projects went in line with cost estimations from the fact that the funds allocated to each activity was enough to complete the activity planned.

4.3 The Effectiveness of Projects that Utilized Force Account in Dar es Salaam City council

The second objective of the study assessed the effectiveness of projects that utilised force accounts in Dar es Salaam city council. Questionnaires and Interviews were administered among respondents in order to know if the projects achieved the desired results. The respondents' views are presented as in Table 4.2 as follows:

Table 4.2: Effectiveness of Projects that Utilized FA

Statements	% strongly agree	% agree	% uncertain	% disagree	% strongly disagree
The availability of equipment/materials and adequate supervision within the procuring entities enhances effectiveness	95	-	-	05	-
FA is cost effective	-	70	-	30	-
FA ensures completion in time	-	80	-	20	-
FA ensures quality construction	-	85	-	15	-
FA results into irregularities in contract management	-	50	-	40	10

Source: Research data, 2021

The results in Table 4.2 show that 95% of respondents strongly agreed while 5% of respondents disagreed that effectiveness of the projects was due to the availability of equipment/materials and adequate supervision within the PE that enhanced the effectiveness of FA. Those who strongly agreed identified indicators for that effectiveness such as timely completion of work and availability of materials to execute the work while those who disagreed were in opinion that, in some ways the executed works could not achieve the objectives thus in need of making adhering to the guidelines.

Additionally, the results in Table 4.2 show that 70% of respondents agreed while 30% of respondents disagreed that FA is cost effective from the fact that the executed works adhered to FA guidelines. However, the results showed that 80% of respondents agreed that FA ensures completion in time while 20% of respondents being in disagreement that FA do not ensure completion of works in time. It was found that those who stated that FA ensures completion of work in time were of the opinion that with close supervision, completion of works by contractors has been vivid and vice versa.

One of the interviewee was of the following view;

We have been considering the availability of funds and materials as the foremost issues. This went hand in hand with executing and implementing projects as per plans resulting into attaining projects' effectiveness (Interview to Head of school).

The other interviewee was of the following view;

Our projects' performance has been aided by the commitment from the school management, supervising committees and local constructors. These were of important towards projects enforcement on daily basis something that resulted into effectiveness and performance (Interview to community member)

Likewise, the results in Table 4.2 show that 85% of respondents agreed while 15% of respondents disagreed that FA ensures quality construction. Those who agreed were in opinion that supervising entity is there for such purpose while those who disagreed were in opinion that some entities have been reluctant to enabled quality construction either by negligence or through corruption practices.

An interview with respondents resulted into this view;

There has been poor community involvement in some areas where the projects are executed rendering poor supervision and leaving the community aside. This ended up with community sabotage and underdevelopment of the projects (Interview to community member).

The results in Table 4.2 show that 50% of respondents agreed that FA results into irregularities in contract management, 40% of respondents disagreed and 10% strongly agreed that FA results into irregularities in contract management. The affirmations emerge from the fact that when the guidelines are not adhered to, contract mismanagement is obvious.

An interview with respondents was of the following view;

There have been irregularities in managing contracts when using FA something that resulted into non-completion of works in time. These incidences have resulted into more charges in project execution (Interview to community members)

4.3 The Sustainability of Projects that Utilized Force Accounts in Dar es

Salaam City Council

The third objective of the study was to examine the sustainability of projects utilizing force accounts in Dar es Salaam city council. Questionnaires and Interviews were

carried out among respondents in order to know if the projects achieved the desired results. The respondents' opinions are presented as in Table 4.3 as follows:

Table 4.3: Sustainability of Projects Utilizing FA

Statements	% strongly agree	% agree	% uncertain	% disagree	% strongly disagree
FA has resulted into changes in construction knowledge, attitude and practices on health & schools' projects	90	-	-	-	10
FA has enabled community members undertake their responsibilities towards the maintenance of health centres & schools	-	70	10	20	-
With FA, the procuring entity absorbs all related costs of finance, importation, taxes and other overheads	90	10	-	-	-

Source: Research data, 2021

The results in Table 4.3 show that 90% of respondents strongly agreed that FA has resulted into changes in construction knowledge, attitudes and practices on health and schools' projects while 10% of respondents strongly disagreeing on the matter. Those who agreed were in opinion that knowledge among board members and committees as well as staff in procurement entities has been provided to manage the implementation of works. Moreover, some respondents who disagree are in opinion that not all trained members have been able to utilize their knowledge to enable proper facilitation of works.

An interview with respondents was of the following view;

The implementation of FA has facilitation stakeholders in project execution to have knowledge on the matter something that enabled them to participate well in day-to-day community related projects. Knowledge provision among stakeholders has enabled community members to be able to participate without failure when issues that pertains their children's education and health come by (Interview to community member)

Thus, recommended that the advantages accrued from the use of force account need to be maintained. The use of force account method could be useful so as to permit the early start of constructional work in the critical areas also helps to save staff time and overhead costs.

Similarly, the results in Table 4.3 show that 70% of respondents agreed while 10% were undecided and 20% disagreed that FA has enabled community members undertake their responsibilities towards the maintenance of health centres and schools. Those who agreed stated that, with personnel training, activeness and proper supervision of projects have been enhanced.

One of the interviewee was of the following view;

With the commencement of FA usage knowledge has been provided in order to have a thorough implementation of projects. This knowledge has enabled me to participate and apply for projects that I was able to do in the community I live (Interview to contractor).

On the other hand, the results in Table 4.3 show that 90% of respondents strongly agreed while 10% of respondents agreed that with FA, the PE absorbs all related costs of finance, importation, taxes and other overheads in order to have a thorough facilitation of projects. This enabled contractor to render their labour charges only done on a competitive manner.

One of the interviewees was of the following view;

Although, I was entrusted with two projects, I completed them in time. This completion was due to timely provision of materials and payment by the PE. I recommend the government to enhance the construction or rehabilitation of schools, health centres etc through FA (Interview to contractor).

4.4 Discussion of the Findings

The results in Table 4.1 that focused on the efficiency of projects that utilized FA indicated that it is clear that FA mechanism builds internal capacity of the PE since works are executed and supervised by their own staff while the PE attains cost saving through the use of internal resources and through switching these savings of their services, FA impacts on the value for money outcomes. Also, with FA an entity expresses risks that can't be passed on to any other entity besides itself.

These findings are generally consistent with the results reported by Tekka (2019) who reported that attaining value for money in construction or rehabilitation projects such as health centres and dispensaries, secondary school classroom and toilet building is not an easy task as it involves many contributing variables that need to be properly analyzed and reduced such as delays in payment to contractors, choosing unqualified contractors, and practices of bribery.

Moreover, the FA usage enabled PE or local contractors/fundi to execute works to the standards needed although with some challenges of not following guidelines or reinterpreting the something that concurs with Mchopa (2020) who indicated that regardless of the achievements made using force account, the guidelines that have streamlined the procedures to be followed by entities falling under the Ministries, found a number of shortfalls inherent to the guidelines. Such shortfalls include the loophole to enable the PE execute works in some cases something that has been used to destruct the availability of checks and balance thus, leading to inefficiencies. Yet, it was found that FA increased community involvement in construction or rehabilitation works that became available in their localities although with little knowledge

something that resulted into delays in completing the projects. This affirmation is in agreement with Shengeza (2018) who reported that in East Africa force account projects are faced with challenges that make late completion of the projects and to some extent even non-completion of such projects. When this happens, the PE encounters double payments as it goes finding the other contractor or adds a lot of money to rectify the situation.

Also, the findings concur with Murithi *et al* (2017) who focused on the factors affecting timely completion of public construction projects and confirmed that there is delay in project completion, 6% of the surveyed project had time overruns over 200% while most of the project 81% had time overruns of between 100% and 200%. It was advised that the use of force labour, enough resource allocation, strong project leadership and project monitoring were essential elements in timely project delivery. However, FA has resulted in changes in construction knowledge, attitudes and practices in schools and health related projects while minimizing costs in the studied area.

On the other hand, the results in Table 4.2 on the effectiveness of projects that utilize FA indicated that effectiveness of the projects was due to the availability of equipment/materials and adequate supervision within the PE that enhanced the effectiveness of FA, FA was found to be cost effective as it ensured completion of projects in time, ensured quality construction although resulted into irregularities in contract management. These findings are generally consistent with the results reported by Shengeza (2018) who reported that the PE is required to purchase all the materials required for the project from the suppliers and use of local technical labours for the

implementation of the required activities both obtained through quotations. The activities are supervised by supervising consultancy or the committee under the procuring entity.

Also, the findings concur with Welde and Dahl (2019) who asserted that large projects consist of different contracts and these contracts seem to account the biggest costs in projects although the goal of the project is to finalize the project within the agreed performance targets. The authors concluded that increase in contracts leads to different causes and insufficient assumptions or deficiencies in the description of the works there for the road agency needs to adopt the procurement methods of construction so as to reduce the unnecessary costs that may occur. Likewise, the findings revealed the availability of community involvement that enhanced project performance.

This was supported by Mbabazi and Mugurusi (2018) who affirmed that when there is a lack of community involvement, some projects end up being white elephant and are left unattended. Thus, involvement of community rendered projects' ownership and sustainability; and avoided additional charges as argued by Sammy (2014) that the involvement of community in rehabilitation or construction projects enhanced the availability of members with FA literacy that resulted into effectiveness of the projects.

Also, the same author argued that the success of a construction project depended on its performance, which is measured based on timely completion, within the budget, requiring quality standard and customer satisfaction. Yet, construction and

rehabilitation projects seemed to face many challenges before completion causing extensive delays and thereby exceeding initial time and cost estimates.

Similarly, the results in Table 4.3 on the sustainability of projects that utilized FA indicated that FA resulted into changes in construction knowledge, attitude and practices on health & schools' projects, enabled community members undertake their responsibilities towards the maintenance of health centres & schools while with FA, the PE absorbed all related costs of finance, importation, taxes and other overheads something that ensured sustainability and ownership of projects.

These findings are generally consistent with the results reported by Wells (2015) whose focus on labour subcontracting in the construction industries using FA in developing countries focused on assessing two perspectives (contractors and labour force). The advantages obtained included more regular work, the chance to acquire skills, the sense of belonging that comes from working as part of a group and some minimal degree of social protection, although workers have no guarantee of permanent employment and no protection against periods of unemployment.

Likewise, the findings concur with James (2015) who found that the challenges with the use of FA include inappropriate preparation of project budget, lack of technical personnel to select appropriate construction contracts, project cost overrun and delay which are caused by wrong choice of construction contract type. Moreover, knowledgeable technical personnel were able to select the right contractors who were knowledgeable in construction contract type and manage them. Also, the findings concur with Shengeza (2018) who recommended that through FA, local contractors

were provided with appropriate equipment and materials available in their locality for the proper enhancement of schools' projects and others. It was further found that peoples' attitudes towards participating into community related projects were drastically increased with local contractors enjoying the national cake.

CHAPTER FIVE

SUMMARY, CONCLUSION AND RECOMMENDATIONS

5.1 Introduction

This chapter presents the summary, conclusion and recommendations arising from the study findings. It finally presents the limitations of the study and the areas for further research.

5.2 Summary of Main Findings

This study evaluated the impact of force account (FA) on the performance of projects with reference to Dar es Salaam City Council. It was revealed that FA usage in Dar es Salaam City Council indicates that projects' implementation and completion used the best value for money possible in order to achieve the desired results with efficiency through the consideration of both financial and non-financial resources.

Similarly, it was revealed that FA is cost effective as the effectiveness of schools and health centres projects went hand in hand with empowering players to acquire knowledge on issues pertaining FA. Thus, the availability of stakeholders with FA literacy resulted into effectiveness of the projects. Local contractors received their labour charge and exploited the available resources with no risks due to the PE absorbing all costs of finance, importation, taxes and other overheads as per FA regulations.

However, through FA, local contractors were provided with appropriate equipment and materials available in their locality for proper implementation of projects.

Likewise, FA usage in Dar es Salaam city council contributed to the sustainability of schools' and health centres' projects from the changes that emanated from construction knowledge, attitudes and practices achieved by local contractors, board and community members to execute and manage projects for survival.

5.3 Implication of the Findings

There have been changes of peoples' attitudes in participating into community projects when local contractors/fundi are used. Thus, the application of force account signifies the importance of local community participation in projects done at Dar es Salaam City Council and in Tanzania at large.

5.4 Conclusion

Force account (FA) has emerged as an important procurement method in public procurement as it enables the procuring entity (PE) to execute works much faster with efficiency gains; enhances internal capacity of the PE since works are executed and supervised by its own staff and it is cheaper to execute the works in house as compared to contracting out with cost savings. It was observed that the activities for the planned projects went in line with cost estimations as the funds allocated to each activity were adequate to complete the activity planned, thus attainment of value for money.

Additionally, projects utilizing FA in Dar es Salaam city council were successfully implemented and completed yet with a few of them being delayed due to some challenges. The advantage FA brought in included cost saving, employment creation in the community and in the national economy. Therefore, changes of peoples'

attitudes towards participating into community projects were drastically increased with local contractors enjoying the national cake.

5.5 Recommendations

The recommendations are put forward based the findings as follows;

- (i) Projects utilizing FA in Dar es Salaam city council measured in terms of input and output revealed that the projects utilized the best value for money by achieving the desired results. It is recommended that the challenges that were vivid during implementation and management of projects need to be alleviated in order to get rid of projects' delays thus completing projects in time.
- (ii) Projects utilizing FA in Dar es Salaam city council indicated the attainment of performance in due time. It is recommended that, FA to be cost effective its utilization needs to go hand in hand with enabling stakeholders acquire knowledge on issues relating to FA.
- (iii) Projects utilizing FA in Dar es Salaam measured through the benefits projected sustainability in the future. It is recommended that, as FA changed stakeholders' knowledge, attitudes and practices by enabling local contractors, board and community members implement and manage projects towards survival; more efforts need to be put to enhance community participation and ownership of projects

5.6 Limitations of the Study

There were three limitations that impacted this study as no study or investigation exists without limitation.

First; time was a constraint as the study dictated the in-depth discussion of the issues. This was due to the fact that, the study was very sensitive and thus needed much time for discussion. Thus, with thorough cooperation and dedication with respondents the required information was provided. Second; due to security reasons the research was limited to financial reports of the respective local government authority (Dar es Salaam City Council) otherwise the researcher could investigate the reliability of data through accounts documents (i.e. revenue receipts, payments and invoices). This constraint was solved by first explaining the purpose of the study to respondents then assuring them on treating the information with confidentiality. Third; insufficient response rate due to respondents' being busy with their day to day responsibilities that resulted into reluctance of some respondents to give information in time. This constraint was solved through continuous follow-ups and reminder to respondents.

5.7 Suggested Areas for Further Research

The study evaluated the impact of FA on the performance of projects with reference to Dar es Salaam city council; further research be done on the following issues hereunder from the fact that there is little community participation something that needs to be enhanced while issues of mismanagement of public funds being pinpointed as the challenge towards the facilitation of FA:

- (i) The role of community members in facilitating FA projects in other city councils.
- (ii) The effects of FA in managing public funds.

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APPENDICES

Appendix 1: Questionnaires

1. Efficiency of projects utilizing force account in Dar es Salaam city council

Please indicate your agreement or disagreement regarding the efficiency as follows; 1) SD=Strongly Disagree. 2) D=Disagree 3) U=Uncertain 4) A=Agree 5) SA=Strongly Agree]

Efficiency	Choice				
	1.Strongly disagree	2.Disagree	3.Uncertain	4.Agree	5.Strongly agree
FA mechanism builds internal capacity of the procuring entity since works are executed and supervised by their own staff					
Procuring entity attains cost savings through the use of internal resources and switching these savings of their services					
The entity to execute the work does the work faster than it would procure the contractor					
FA impacts on the value for money outcomes					
There is increased efficiency through reform					
There is lethargy/laziness in implementing FA policy					
With FA, an entity expresses risks that can't be passed on to any other entity besides itself					

2. Effectiveness of Projects utilizing force account in Dar es Salaam city council

Please indicate your agreement or disagreement regarding the effectiveness as follows; 1) SD=Strongly Disagree. 2) D=Disagree 3) U=Uncertain 4) A=Agree 5) SA=Strongly Agree]

Effectiveness	Choice				
	1.Strongly disagree	2.Disagree	3.Uncertain	4.Agree	5.Strongly agree
The availability of equipment/materials and adequate supervision within the procuring entities enhances effectiveness					
FA is cost effective					
FA ensures completion in time					
FA ensures quality construction					
With FA, stakeholders are trained					
FA results into delayed execution of works					
FA results into irregularities in contract management					

3. Sustainability of projects utilizing force account in Dar es Salaam city council

Please indicate your agreement or disagreement regarding the sustainability as follows; 1) SD=Strongly Disagree. 2) D=Disagree 3) U=Uncertain 4) A=Agree 5) SA=Strongly Agree]

Sustainability	Choice				
	1.Strongly disagree	2.Disagree	3.Uncertain	4.Agree	5.Strongly agree
FA has resulted into changes in construction knowledge, attitude and practices on health & schools' projects					
FA has necessitated building committee members to get involved and have ability to sustain and manage health centres & schools					
FA has enabled community members undertake their responsibilities towards the maintenance of health centres & schools					
FA has necessitated warranty for work performed by the client					
FA has necessitated skilled workers and appropriate equipment to be sufficient in areas where construction was done					
With FA, the procuring entity absorbs all related costs of finance, importation, taxes and other overheads					

Appendix 2: Interview Guide

1. Efficiency of projects utilizing force account in Dar es Salaam city council

- i) To what extent were the allocated financial and non-financial resources sufficient to deliver planned activities in Dar es Salaam city council utilizing force account?

- ii) Were activities cost efficient with planned budget?

- iii) Was the construction or rehabilitation implemented in the most efficient way (value for money and time resources?)

- iv) What were the challenges (perceived or actual?)

2. Effectiveness of Projects utilizing force account in Dar es Salaam city council

- i) To what extent were project results (outcomes) and outputs achieved?

- ii) What were the major factors influencing the achievement or non-achievement of the project outcomes?

- iii) What is the effect of intervention on the population around to the overall situation of the target group?

3. Sustainability of projects utilizing force account in Dar es Salaam city council

i) To what extent the project activities have resulted into positive changes in knowledge, attitudes and practices in these constructions?

ii) What lessons were drawn on sustainability?

iii) How did the project interventions contribute to reaching higher level development objectives?

Appendix 3: Research Clearance Letter**THE OPEN UNIVERSITY OF TANZANIA*****DIRECTORATE OF POSTGRADUATE STUDIES***

P.O.BOX 23409
DAR ES SALAAM, Tanzania
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Tel: 255-22-2668992/2668445
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REF: PG201985724**26th August, 2021**

City Director,
Dar es Salaam City Council,
P.O.BOX 20950,
DAR ES SALAAM

RE: RESEARCH CLEARANCE

The Open University of Tanzania was established by an act of Parliament No.17 of 1992, which become operational on the 1st March 1993 by public notice No. 55 in the official Gazette. The Act was however replaced by the Open University of Tanzania Charter of 2005, which became operational on 1st January 2007. In line with the Charter, the Open University mission is to generate and apply knowledge through research.

To facilitate and to simplify research process therefore, the act empowers the Vice Chancellor of the Open University of Tanzania to issue research clearance, on behalf of the Government of Tanzania and Tanzania Commission for Science and Technology, to both its staff and students who are doing research in Tanzania. With this brief background, the purpose of this letter is to introduce to you **Ms. Tunukiwa K. Kavana, Reg No: Pg201985724**, pursuing Master of Project Management (MPM). We hereby grant this clearance to conduct a research titled **“Evaluation of the impact of force account on the performance of projects in Tanzania: A case study of Dar es Salaam City Council.”** She will collect her data in your Council between 1st to 17th September, 2021.

In case you need any further information, kindly do not hesitate to contact the Deputy Vice Chancellor (Academic) of the Open University of Tanzania, P.O.BOX 23409, Dar es Salaam. Tel: 022-2-2668820. We lastly thank you in advance for your assumed cooperation and facilitation of this research academic activity.

Yours Sincerely,

Prof. Magreth Bushesha
DIRECTOR OF POSTGRADUATE STUDIES
THE OPEN UNIVERSITY OF TANZANIA



JAMHURI YA MUUNGANO WA
TANZANIA



OFISI YA RAIS,
TAWALA ZA MIKOA NA SERIKALI ZA MITAA

HALMASHAURI YA JIJI LA DAR ES SALAAM

Kumb.Na. DCC/CW/2020/033

Tarhe: 07/09/2021

TUNUKIWA KAOMBWE KAVANA,
CHUO KIKUU HURIA-TANZANIA,
DAR ES SALAAM.

**YAH; KUPEWA KIBALI CHA KUFANYA UTAFITI JUU YA TATHMINI YA ATHARI
ZA MATUMIZI YA "FORCE ACCOUNT" KATIKA UTEKELEZAJI WA MIRADI
NCHINI TANZANIA- JIJI LA DAR ES SALAAM.**

Tafadhali husika na kichwa cha habari hapo juu.

Ofisi ya Mkurugenzi wa Jiji la Dar es Salaam imepokea maombi kutoka kwa mtajwa hapo juu kuhusiana na utafiti anaofanya unaosema "TATHMINI YA ATHARI ZA MATUMIZI YA "FORCE ACCOUNT" KATIKA UTEKELEZAJI WA MIRADI NCHINI TANZANIA" katika Jiji la Dar es Salaam.

Hivyo kwa barua hii namtambulisha ndugu TUNUKIWA KAOMBWE KAVANA kutoka CHUO KIKUU HURIA- TANZANIA ili aweze kutimiza malengo yake ya kielimu.

Hata hivyo Ofisi inaomba pindi utakapomaliza utafiti huu, tupate nakala ya matokeo ili tuweze kuyafanyia kazi.

Nakutakia kazi njema.

Kny: MKURUGENZI WA JIJI
HALMASHAURI YA JIJI LA DAR ES SALAAM

CHRISTON CLETUS
KNY: MKURUGENZI
HALMASHAURI YA JIJI

NAKALA- TUNUKIWA KAOMBWE KAVANA.