

Impact of Force Account Procurement Methods in Achieving Value for Money in Kigamboni Municipal Council, Tanzania

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Abstract

Most governments particularly in developing countries focus on increasing efficiency while lowering operational costs which force them to employ simple procurement methods. The main objective of this study was to investigate the impact of force account procurement methods in achieving value for money in the Kigamboni Municipal Council. Force account is the procurement method in which public projects are undertaken by using own personnel and equipment or collaborating with other public or private entities. In order to achieve the objective of the study, the researchers employed structured questionnaires to collect primary data from the key respondents. The study adopted a correlational research design whereby the data were analyzed using a statistical package (inferential statistics). The findings of the study revealed that the majority of the respondents agreed that cost-effectiveness, time management, quality of output, and monitoring and evaluation have a significant influence on value for money. Moreover, the findings of correlation analysis reveal a positive and statistically significant relationship between cost effectiveness, time management, quality of output, monitoring and evaluation, and, value for money. It is evidently confirmed that the force account procurement method can have a significant impact on the value for money in various local projects. Therefore, the study authors recommend that the government should develop a policy that will design a joint relationship with private entities to allow immediate delivery of materials and human capital for projects which are undertaken through force account. This will ensure that projects are completed as scheduled while adhering to cost-effectiveness, quality, and warranting value for money. The policy should also consider risks associated with capital projects and implementation criteria toward the execution of projects for easy assessment of quality, standards, and time factors. Furthermore, the policy should take into consideration prompt payments to suppliers who deliver materials to various capital projects undertaken through force accounts after being inspected by the team of experts as required under the Public Procurement Act (2011 as amended in 2022) and Public Procurement Regulations (2013 as amended in 2016).

Keywords

Force account, procurement, value for money, public procurement

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Introduction

Most governments, particularly in developing countries, focus on increasing efficiency while lowering operational costs, which leads them to employ the force account technique of procurement in their projects (Mahadik, 2015). In the force account procurement method, public projects are undertaken by using own personnel and equipment or collaborating with other public or private entities. It is the way in which construction is implemented by the procuring entity itself or the use of public or semi-public agencies or departments concerned, whereby a procuring entity or the public or semi-public agency uses its own personnel and equipment (PPRA, 2021). In Tanzania, the government believes that the force account procurement method is the best approach for constructing and upgrading government buildings in order to save money, and to get the most value for money (Ndyanabo, 2020). Public institutions have been using force account techniques in the construction, reconstruction, demolition, overhaul, or repair of public structures (Matto et al, 2021). Force account has been performing well in many areas, particularly in the construction industry and other areas of the same nature. The construction industry plays a critical role in the economy's overall functioning (Tekka., 2018).

According to Simaya & Maro (2018), every country's economic growth may be assessed by the development of physical infrastructure. As a result, in building projects, value for money refers to the usefulness and cost of the finished product. Construction in public institutions, particularly in municipal governments, was formerly done through contracting out or outsourcing construction projects to contractors. National competitive tendering was the common and default system used in this procurement process, which was previously considered to be operational, cost-effective, and well-organized in achieving value for money in public construction procurement (Mayani, 2019).

The justification for not implementing competitive procurement methods is that it costs too much and takes too long (Uwera, 2019). As such, the demand for improved organizational performance has sparked considerable interest in expanding and searching for new procurement procedures (Jensen, 2017). That said, using the force account procurement method for construction and other various projects is not a novel procurement approach. According to Grace & Mpuya (2020), the force account procurement method utilized in public-sector construction projects, helps to achieve value for money. It is a procurement method in which the implementation of the projects is undertaken by local individuals and equipment to avoid the hiring of contractors. Furthermore, it has been pointed out that the use of force account in the execution of various projects in Tanzania has ensured cost-effectiveness and value for money (PPRA, 2021). Moreover, according to Shengeza (2017), a force account requires a clear and positive interaction between the procurement organization, the monitoring consultancy, and the execution team. According to Sammy (2014), the success of a construction project is determined

by its performance, which is distinguished by timely completion within budget, adherence to quality standards, and customer satisfaction.

Through the employment of various methodologies, both commercial and public institutions around the world, force account has the potential of enhancing construction quality while lowering construction costs. The adoption of approaches such as public-private partnerships and force account appliances, which involve the engagement of several patrons, has increased the smoothness of high efficacy levels (Lusupi, 2020). Public institutions frequently deploy force in poor nations, particularly in Asia and Africa, where private contractors are mostly underdeveloped. In today's world, the majority of industrialized countries employ force account for acquisition, with the possibility of using this procurement approach in job creation (Patil & Nadaf, 2017). For example, it has been reported that when there is no contract established with the contractor on specific items such as cost, the USA initiates the use of force account in the performance of building projects, particularly spare work (US Department of Transport, 2016).

Also, Nsiah-Asare & Prempeh, (2016) added that the nature of procurement in public institutions encompasses open decision-making on behalf of the government at all stages based on value for money grounded on the entire life costs of the project. The available literature such as Mchopa (2015) and Simaya & Maro (2018) highlights the relevance of the force account procurement method in guaranteeing value for money.

The current study links the key attributes of force accounts in achieving value for money in Tanzanian Local Government Authorities (LGA). Because of cost savings, job creation, and the influence on the national economy, the execution of various building projects using force account procurement methods amongst public institutions plays a vital role among numerous procuring bodies in Tanzania (Lusupi, 2020). As a result, the objective of this research is to assess the impact of the force account on gaining value for money. Decisions about how to allocate resources at the organizational level have an impact on the effectiveness and competitiveness of the entire organization. Organizations are not only interested in the effectiveness of the supply chain operations. A company's competitiveness is focused on revenue growth, operating cost reduction, working capital efficiency, and fixed capital efficiency in order to maximize shareholder value (Khakata, 2014). The construction business is facing many difficulties when it comes to finalizing construction projects within the budgeted amount (Abdullah, Abdul & Abdulrahman, 2009). To reduce the barriers in construction of projects, an operational application of force account with unambiguous documents organized during a conditional survey through overseeing the consultant and the purchasing organization is vitally important. Most governments, particularly in developing countries, focus on increasing efficiency while lowering operational costs which force them to employ simple procurement methods. Additionally, in order to achieve value for money, the building team involved in the construction

of any project must be concerned with project quality (Shengeza, 2017). This being the case, the current study seeks to assess the impact of force account in achieving value for money in Tanzanian LGA.

Review of the Concept

Force Account

According to the African Development Bank (2012), the force account method describes how some construction projects use the borrower's resources (people and equipment). In force account procurement, a public or semi-public organization utilizes its own personnel, equipment, or contracted labor to undertake public projects. The procuring body may also use public or semi-public agencies or departments under certain circumstances for the implementation of the projects (PPRA, 2021). Also, force account is characterized by direct labor, departmental forces, and direct work, which refers to entities that are purchasing the project and carrying it out using their own resources.

Value for Money

Value for money (VFM) simply means that the performance of the purchased element should correspond to the amount paid (Lusupi, 2020). VFM focuses on the balance between the cost of the purchased element and the benefits it provides. VFM considers all costs, from the purchase price to the total cost of ownership (Asare and Prempeh, 2016). The achievement of intended performance objectives is the primary concern of value for money (Olatunji et al 2017).

Theory Relevant to the Study

Agency Theory

According to the principal agency theory, a principal gives work to an agent to complete within the given set of principles; this describes the relationship between a principal and an agency (Norman, 2004). The basic objective of such a relationship is for the agent to operate in the principal's best interests. According to the notion, the principal's and agent's interests are not always in harmony. There may be a relationship of this kind between the agent and the stakeholder. This theory, which holds that the stakeholder (Principal) wants the agent to do the work within the specified time-frame in order to obtain value for the money, is the basis for this study's specific objective of stakeholder satisfaction. The agency theory underpinning this study is applied to the role of time management on achieving value for money.

Empirical Literature Review

Evelyn & Boateng (2016) reviewed Ghana's public procurement practices to ensure value for money. According to the study's findings, the biggest issues with public procurement involve the lack of trained individuals in the procurement policy to assure VFM. The final recommendation is that, in order to protect VFM, management support for value-for-money programs at all administrative levels needs to be strengthened. In addition, procurement regulatory authorities must work with public entities to ensure compliance by rigorously monitoring and evaluating the procurement policy.

Simaya & Maro (2018) examined the effectiveness of VFM for construction projects in Tanzanian LGA. The study included unstructured interviews with five LGA officials in addition to primary and secondary data from 30 assessed projects. The study uncovered the following deficiencies: Inadequate bill of quantities (BOQs), the lack of suitable progress reports, improper document creation, inadequate monitoring, and a lack of Tender Board and procurement entity (PE) approval. The study found that time, quality, and money were important factors that must be taken into consideration while implementing a project.

Also, Grace & Mpuya (2020) evaluated the impact of force account procurement on the Dodoma City Council's accomplishment of VFM. Primary and secondary data were analyzed to achieve the objectives of the study. A sample size of 68 respondents was chosen, and content analysis and multiple regression were used to evaluate the data. According to the study's findings, compliance with force account requirements and force account procedures affect how quickly and inexpensively construction projects are completed. Finally, the study's authors recommended that, in order to keep building project prices as low as possible, the public sector should consider using force-based procurement.

Moreover, Ndyanaabo (2020) analyzed the force account method's performance in LGA's construction projects. The findings of that study showed that there was insufficient capability building throughout force account implementation as well as a poor degree of acquiescence with procurement laws and regulations. Additionally, the study indicated the challenges faced during the implementation of the force account, such as a staffing deficit, a lack of access to local material dealers and specialized labour, pressure from management, and interference. The authors of the study recommended that LGA follow rules and regulations governing public procurement while implementing force accounts.

Mchopa (2020) analyzed the use of force account approach in Tanzania for purchase of works. Data were gathered through focus group discussions, personal interviews, and document analysis. The study's findings demonstrated that the lack of uniform (i.e., national) force account guidelines contributed to poor performance in various locations around the country. Additionally, the legal provisions regarding force accounts were insufficient to ensure that 'best practices' were implemented. The study authors recommend that, in order to boost effectiveness and

competency, regulatory agencies must ensure that the recently implemented force account guidelines are followed.

Stephen (2021) considered the significance of using force account procurement methods in the development of small and medium contracting firms. The findings of that study revealed that force accounts involved local contractors by 100%, increased competence by 70%, experience by 66%, and financial capacity by 59% of a local contractor. Furthermore, Matto et al (2021) identified the latent shortcomings of force accounts such as inadequate planning, inadequate adherence to procurement procedures, inadequate contract-supervision, lack of qualified personnel, lack of appropriate equipment, and improper recording of cost of materials, labour, and over-head in the books of accounts.

Knowledge Gap Analysis

Based on the literature relating to the effects of force account procurement methods in achieving VFM, a knowledge gap is quite evident. Among the studies were carried out by Simaya and Maro (2018), Grace and Mpuya (2020), Ndyanabo (2020), and Mchopa (2020), most were aligned on the general impact and general application of force account without linking them with key attributes. The empirical literature review confirmed the limitations of the literature in Tanzania. For example, see Grace and Mpuya (2020) on the general impact of force account, Stephen (2021) on the use of force account in small and medium firms, and Mchopa (2020) on a general application of force account. To address these shortcomings, the current study focused more on attributes of force account such as quality of product and monitoring and evaluation on achieving VFM.

Conceptual Framework of the Study

Based on the empirical literature discussed above, the researcher developed the conceptual framework shown below to describe the main focus and the range of this study in terms of the dependent and independent variables considered:

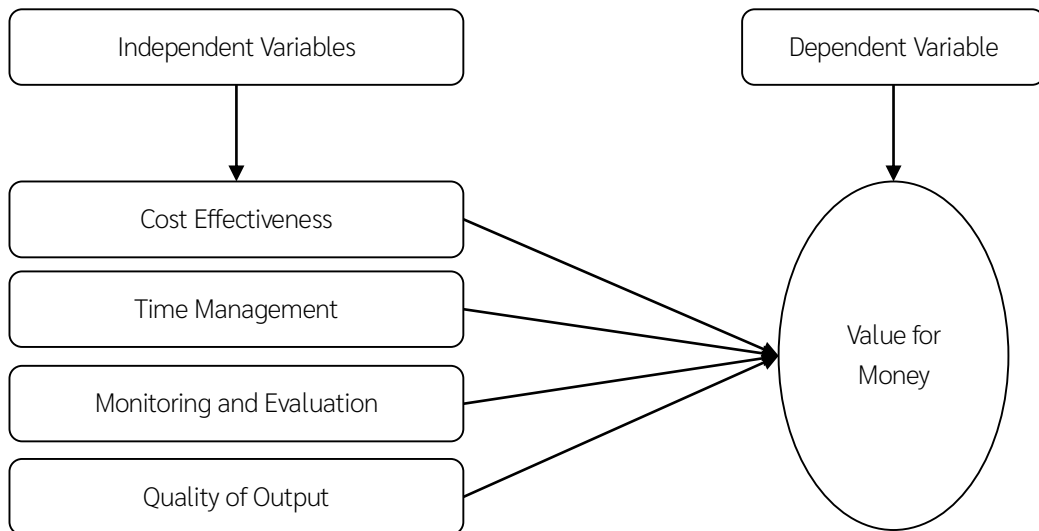


Figure 1. Conceptual Framework of the Study

Source: Author

Cost-effectiveness and VFM

VFM is about obtaining the best possible mix of whole-life costs and quality to satisfy user needs. Cost-effectiveness is essentially the delivery of the greatest advantages for a relatively cheap price. As mentioned by Simaya and Maro (2018) and Grace and Mpuya (2020), cost is an important factor that must be taken into consideration when executing a project. Henseler, et al (2015) assert that construction work must be done with the understanding of the main costs involved with the view that contractors must be paid based actual labour, equipment, and material costs, with additional costs for overhead and profit equalization. In the same vein, Peter et al (2016) assessed the root causes of cost overruns in transportation infrastructure projects. It is noted that interdependencies between causes and materials leading to cost overruns have been largely ignored, despite their likelihood and adverse impact. Furthermore, governments should use direct methods of procurement for effective mitigation and containment strategies to ensure the cost-effectiveness of the projects undertaken. Welde and Dahl (2019) suggest that it is paramount to consider procurement methods that can help to lower costs in implementing various construction projects.

Time Management and VFM

Time management involves accomplishing larger outcomes in less time, which result in more time flexibility, helps to focus better, increases productivity, increases efficiency, and improves self-discipline with the view of achieving VFM. Simaya and Maro (2018) concluded that time is a significant factor that has a strong influence on VFM in a construction project.

Assessment of factors affecting the performance of small and medium-sized contractors enabled Kulemeka, Kukulanga and Morton (2015) to highlight the relevance of time management in construction activities. It was further noted that using the craft account method can help to control time management factors in undertaking various projects. The study by Murithi, Makokha & Otieno (2017) identified factors affecting the timely completion of public works projects in Trans-Nuzoireland. That study found the following regarding implementation delays: 6% of the projects were at least 200% over time, whereas most projects (81%) were between 100% and 200% over time. The study authors concluded that the use of forced labour, appropriate resource allocation, strong project leadership, and project oversight are essential factors for timely project execution.

Quality Output and VFM

The quality of output can be linked directly with the VFM by assessing customer satisfaction with the products offered such that outcome may be achieved at a lower cost, or a better outcome could be achieved at the same cost. Simaya and Maro (2018) noted that LGA in Tanzania need to consider quality since it influences VFM. Yohana (2020) argued that, for the project manager to uphold quality and ensure VFM, it is very important to consider close inspection, monitoring and evaluation during project execution. According to Shengeza (2017), the application of mandatory allocation processes in government construction projects is very important. The focus of the detailed documentation before and after the project is implemented helps the execution team to work properly with the procuring authority and other stakeholders. It was further noted that project managers need to work with ministries and LGA to ensure the quality of construction projects. Obodoh, Solomon and Felix (2019) studied the indicators of quality of construction work, the impact of non-compliance, and the benefits of adhering to quality standards for construction projects. The authors of that study asserted that compulsory accounting methods must be adopted to maintain quality standards and achieve customer satisfaction and VFM.

Monitoring and Evaluation (M&E) and VFM

According to Nsiah-Asare & Prempeh (2016), public entities are required to comply with strong M&E of procurement policy to ensure VFM. M&E is a tool that raises the standard of project planning and management. It incorporates a logical and systematic approach along with its management, monitoring, and performance assessment to ensure that the intended results are successfully achieved. M&E is very important in the whole process of executing the project when the ultimate goal is to maximize VFM (World Bank, 2016). M&E is an important process that can help proper execution of the projects and sustainable public procurement (Prakash & Mcnann, 2022). Process monitoring, progress tracking, progress validation, and performance

monitoring are some of the techniques to improve the project execution process and promote VFM. Adou (2016) posits that, within the framework of M&E, VFM indicators are categorized in terms of costs, and focus on the efficiency and effective implementation of the projects. According to Evelyn and Boateng (2016), in order to secure VFM, public organizations and procurement regulatory bodies must work together to protect compliance through rigorous monitoring and review of the procurement policy.

Methodology of the Study

Research Design, Population and Sample

A research design is used in both the overall research technique process and, more specifically, the research design structure (Newing, 2011). According to Lavrakas (2008), a research design is a comprehensive approach or set of methods for conducting a study to look at certain testable research questions of interest. Correlation research design involves research which investigates relationship between variables without the researcher controlling or manipulating any of them. A correlation reflects the nature of the relationship between the variables. The direction of the correlation research design can either be positive (increase) or negative (decrease) (Kaawaase et al., 2021). Since establishing the relationship between force account attributes and VFM is the main goal of the study, the researchers' employed a correlation research design to test the contribution of attributes of force account on VFM.

The study populations are the elements that meet the criteria to be included in the analysis (Gall., Gall, & Borg, 2007). For this study, the target population was all employees of the Kigamboni Municipal Council. A sample size of 200 respondents from the Kigamboni Municipal Council was prescribed to achieve the objective of the study.

Sampling Technique and Method of Data Collection

According to Kothari (2005), the choice of sample size by using probability sampling helps to avoid bias in the findings. To obtain the appropriate sample size and to minimize bias, the study employed a simple random sampling technique. In this study, a sample of 200 key respondents was selected from the Kigamboni Municipal Council as prescribed by the following formula from Tejada & Paunzalan (2012):

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

where,

N, population size = 400 people

e, margin of error = 5%=0.05

$$n = \frac{400}{1+400 \cdot 0.05^2} = 200 \text{ respondents}$$

The study employed questionnaires to collect primary data, which included both open-ended and closed-ended questions. Questionnaires are efficient tools for gathering primary data to enable achievement of the study objectives (Cappa., Petrowski., & Njelesani, 2015). Hulland, Baumgartner, & Smith (2018) assert that questionnaire data is relatively free from bias and researcher interference, resulting in reliable and legitimate data collection.

Validity and reliability of the data collection instruments

Validity is the extent to which the data collection instrument measures what is intended to be measured (Denscombe, 2010). Tests of the validity of the questionnaire are used to determine whether a questionnaire measures what it purports to measure (Bryman & Cramer, 2012). In the current study, both construct and content validity were considered. To ensure that each component analyzes data for a specific purpose, and that the same closely ties to the conceptual framework for the study, the questionnaire was divided into several sections to measure construct validity. The draft questionnaire was tested among 20 individuals with similar characteristics as the intended study population in order to test validity.

Reliability is defined by Saunders, Lewis & Thornhill (2007) as the extent to which an experiment, test, or measuring techniques provides the same results on repeated trials, or the extent to which data-gathering procedures produce consistent outcomes. According to George and Mallery (2011), Cronbach Alpha values larger than 0.7 reflects suitable reliability. Therefore, for the purpose of this study, the authors proposed a value of 0.7 as the cut-off level for reliability.

Data Analysis and Model of the Study

Data analysis entails preparing and arranging the data for analysis, then condensing and reducing the data into themes, and finally presenting the data in diagrams, tables, or discussion (Creswell, 2013). This stage entails organizing the data in the proper computer file and other proper formats ready to be analyzed in the computer software. In this study, data analysis was carried out by using SPSS, reporting demographic variables by using descriptive statistics. Moreover, the study used inferential statistics which include correlation analysis and multiple linear regression. The multiple regression equation model is as provided below:

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \varepsilon_{i,t}$$

where

Y = Predictor Variable, i.e., VFM

β_0 = Constant

$\beta_1, \beta_2, \beta_3, \beta_4$ are coefficients of the explanatory variable

Research Hypothesis

Hypothesis No. 1: Cost effectiveness has a positive and statistically-significant influence in achieving VFM

Hypothesis No. 2: Time management has a positive and statistically-significant influence in achieving VFM

Hypothesis No. 3: Quality of Output has a positive and statistically-significant influence in achieving VFM

Hypothesis No. 4: M&E has a positive and statistically-significant influence in achieving VFM

Findings

Response Rate

The questionnaires were distributed to 200 respondents including procurement officers, project consultants or project managers and project contractors (local contractors), and citizens at the Kigamboni Municipal Council. From the initial distribution, 189 questionnaires (94.5%) were successfully completed, and the data were subjected to analysis.

Reliability Test

Cronbach's Alpha was used to test the reliability of the instrument and the validity of the anticipated constructs. The scales employed in the study were assumed to be trustworthy to retain the construct on the basis of a reliability test. The constructs' dependability is displayed in Table 1.

Table 1. Reliability Test

Variable	No. of Items	Cronbach's Alpha	Comment
VFM	5	0.994	Accepted
Cost Effectiveness	4	0.988	Accepted
Time Management	4	0.986	Accepted
Quality of Output	5	0.984	Accepted
M&E	3	0.985	Accepted

Correlation Analysis

The correlation coefficient has a range of -1.00 to +1.00. A value of -1.00 denotes a perfect negative correlation, while a value of +1.00 denotes a perfect positive correlation. If the value is zero, there is no correlation between the variables under investigation. The correlation analysis findings are shown in Table 2 below. The submitted data indicates a favorable and statistically-significant correlation between cost effectiveness, time management, output quality, and M&E. Also, the relationship between the independent variables confirms that there is no threat to multicollinearity.

Table 2. Correlation Matrix Analysis

			X1	X2	X3	X4
Spearman's rho	X1	Correlation Coefficient	1	.240**	.208**	.219**
		Sig. (2-tailed)		0	0	0
		N	188	188	188	188
	X2	Correlation Coefficient	.240**	1	.212**	.242**
		Sig. (2-tailed)	0		0	0
		N	188	188	188	188
	X3	Correlation Coefficient	.208**	.212**	1	.261**
		Sig. (2-tailed)	0	0		0
		N	188	188	188	188
	X4	Correlation Coefficient	.219**	.242**	.261**	1
		Sig. (2-tailed)	0	0	0	
		N	188	188	188	188

Regression Analysis

The explanatory variables in this study can explain 63.2% of the variation in VFM, according to the R-square value of 0.632. It is clear that other factors outside the scope of this model are responsible for the remaining 36.8% of the variation.

Table 3. Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin Watson
1	.795a	0.632	0.609	0.8124	1.624

Predictors: (Constant), Cost Effectiveness, Time Management, Quality of Output, M&E.

The outcomes demonstrate the statistical significance of the overall model. The additional findings suggest that the independent variables are reliable indicators of VFM. Further analysis indicates that independent variables significantly contribute to the variation of the dependent variable.

Table 4. ANOVA (b)

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	148.515	4	37.129	478.750	.000a
	Residual	7.445	183	0.156		
	Total	155.960	100			

a. Predictors: (Constant), Cost Effectiveness, Time Management, Quality of Output, M&E

b. Dependent Variable: VFM

Table 5. Regression Coefficient

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	0.069	0.113		0.606	0.546
	Cost	0.385	0.097	0.344	3.969	0.000
	Effectiveness					
	Time	0.405	0.099	0.381	4.091	0.000
	Management					
	Quality of	0.220	0.086	0.241	2.558	0.012
	Output					
	M&E	0.225	0.104	0.246	2.161	0.033

$$Y = 0.344 * \text{Cost Effectiveness} + 0.381 * \text{Time Management} + 0.241 * \text{Quality of Output} + 0.246 * \text{M\&E}.$$

The data show in Table 5 above indicate that cost-effectiveness has a positive and statistically-significant influence in achieving VFM ($p = 0.000$). That is, cost-effectiveness is essentially the provision of the greatest benefits at a relatively low cost. According to Simaya and Maro (2018) and Grace and Mpuya (2020), cost is an important factor to consider when carrying out a project. This result is consistent with the findings reported by Grace and Mpuya (2020) that cost is an important factor to be considered when executing a project.

Moreover, time management has a positive and statistically-significant influence on achieving VFM ($p = 0.000$). There is a positive association between time management and VFM, and under the assumption that all other parameters are constant. Thus, it follows that a 1% increase in time management will result in a 0.405-unit increase in VFM. In other words, time management will help the project manager set deadlines for task completion. This finding is inconsistent with the results reported by Simaya & Maro (2018).

Furthermore, the quality of output has a positive and statistically-significant influence on achieving VFM ($p = 0.012$). That is, the project manager must closely examine, monitor, assess, and evaluate the project's progress, as well as measure the quality of the work and ensure that the project is cost-effective. The results of this study align with the findings by Yohana (2020) who argued that, for the project manager to uphold quality and ensure VFM, it is essential to conduct close inspection during project execution.

Also, M&E have a positive and statistically-significant influence in achieving VFM ($p = 0.033$). This means that the Kigamboni Municipal Council adheres to strict procurement policy M&E to ensure VFM. This finding confirms the relevance of undertaking M&E for the whole process of executing projects.

Conclusions and Policy Implications

The aim of this study was to consider the impact of the force account procurement method in achieving VFM in the Kigamboni Municipal Council. The regression results reveal a positive and statistically-significant relationship between cost effectiveness, time management, quality of output, M&E and VFM. Therefore, the study concludes that it is important to consider key attributes such as cost-effectiveness, time management, quality of output, and M&E when designing procurement policy regarding the application of the force account procurement method. The force account as a procurement method can lead to a significant impact on the VFM in various projects undertaken at the local government level. It should further be noted that the success of this procurement method depends on the efficiency and effective management of the projects. This being the case, this method helps to create transparency and accountability in all stages of the projects conducted by LGA.

Policy makers and practitioners need to consider key attributes of the force account procurement method to enable efficient and effective execution of the projects. The government should develop a policy that will design a joint relationship with private entities to allow immediate delivery of materials and human capital for projects which are undertaken through force account. This will ensure projects are completed as scheduled while adhering to cost-effectiveness and quality standards. The policy should also consider risks associated with capital projects and implementation criteria toward execution of projects for easy assessment of quality, standards, and time factors. Furthermore, the policy should take into consideration prompt payment to suppliers who deliver materials to various capital projects undertaken through force account after being inspected by a team of experts as required under the Public Procurement Act of 2011 (amended in 2022) and Public Procurement Regulations of 2013 (amended in 2016).

Based on the results of the regression analysis in this study, the authors recommend that the Kigamboni Municipal Council consider force account procurement to minimize non-essential costs in construction projects by making sure that only the necessary materials for constructions are available. Moreover, this study found that time management has a positive and statistically-significant influence in achieving VFM. Therefore, the authors recommend that the Kigamboni Municipal Council consider ways to improve time management since that should assist the project manager in establishing appropriate deadlines for task completion.

Moreover, the study found that quality of output has positive and statistically-significant influence in achieving VFM. Therefore, the authors recommend that the project manager must closely examine, monitor, and evaluate project progress, assess work quality, and ensure that the project is cost-effective. This is significant since additional project execution oversight is essential to produce high-quality work outcomes. Furthermore, the study found a positive and statistically-

significant relationship between M&E and VFM. Therefore, the authors recommend that the funds allocated by the central government to the municipal councils should include a budget for M&E of the ongoing construction projects. This includes ensuring that a real-time audit is performed in order to minimize errors during construction. That way, project managers will be able to visit sites on time.

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