

**CONTRIBUTION OF PERSONNEL QUALITIES IN ATTAINING VALUE FOR MONEY
THROUGH FORCE ACCOUNT METHOD IN PUBLIC PROCUREMENT IN TANZANIA:
A CASE OF VOCATIONAL EDUCATION TRAINING CENTERS IN DODOMA
REGION**

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ABSTRACT

The study was carried out to assess the contribution of personnel qualities in attaining value for money through force account method in public procurement. The specific objectives of the study were to find out the contribution of academic qualifications of personnel's in attaining value for money through force account method, to determine the contribution of professional experience of personnel's in attaining value for money through force account method and to examine the contribution of competencies of personnel's in attaining value for money through force account method. Descriptive research design was applied and mixed research approach was used as the research approach. Both primary data and secondary data were utilized whereas questionnaire and interview were used to capture 55 respondents' views from VETA and the Vocational Training Centers in Dodoma region, using simple random and purposive sampling techniques. Questionnaire was obtained from both heads of departments and operational staff while interview was conducted only to the heads of departments. Data were analyzed using descriptive and content analysis. The study found staff with required qualifications are aware of rules and regulations of force account which ensures value for money at VETA, organization has skilled staff and labors with qualified academic qualification who enable proper utilization of fund to achieve value for money. The study also revealed procurement staff have been certified by the professional body and thus they perform better to achieve value for money under force account projects. The study further indicated that there are professional competent staff who contribute positively in force account projects in attaining value for money. The study concludes that qualifications of personnel's, professional experience of personnel's and competencies of personnel's are necessary and play vital role in attaining value for money through force account method. The study recommends for policy makers of the organization to continue strengthening the policy practice particularly policy related to the selection and recruitment as it was established that academic qualifications, professional experience of personnel's as well as competences of personnel's are necessary in order to ensure that value for money is attained through force account method.

Keywords: Academic Qualification, Personnel, Value for Money, Force Account Method

1.0 Introduction

Managing procurement is the best way to ensure that goods and services are bought at the right and affordable price, obtained from the right source and at the right specification that meets needs of end users in the right specified quantity, arranged for distribution at the right time and delivered to the right internal consumer (Monczka et al, 2015). Value for money is a term generally used to describe an explicit commitment to ensure the best results possible are obtained from the money spent. In the UK government, use of this term reflects a concern for more transparency and accountability in spending public funds, and for obtaining the maximum benefit from the resources available (Barnett, 2017). Achieving value for money in public procurement particularly in the projects conducted through force account method is inevitable. That is why most governments both in developed and developing countries have been insisting on the use of force account as the most appropriate method of contracting in public institutions projects like schools renovation projects, health centers construction etc., as a move to cut costs, empower local contractors and also facilitate attainment of best value for money (Shengeza, 2018).

In Tanzania the use of force account method has greatly increased recently in public Institutions after the amendment of the Public Procurement Act (PPA), 2016 where force account is incorporated in Section 64(5) of the PPA, 2011 as read together with the PPA amendments of 2016, where procuring entity (PE) uses its resources and/or cooperates with other public agencies or private to execute construction works. The Public Procurement Act (PPA) No. 7 of 2011 and its amendments of 2016 mandates public procuring entities to ensure best value for money in their undertakings (URT, 2011). Also, Dimitri (2013) emphasized on the procurement activities to deliver the best value for money. Therefore, this calls for the attention of professional personnel responsible to exercise their duties in a manner that public procuring entities achieve the best outcomes in procurement activities in force account method.

1.1 Statement of the Problem

It is the ideal situation that the application and implementation of force account under construction projects should be governed and supervised by qualified people with personnel qualities to achieve value for money. However, the CAG annual general report on the audit for the Local Government Authorities (LGAs) for the financial year 2017/2018 noted that, there was inadequate resource for monitoring and supervision, it was further revealed that there is still a shortage of qualified staff and inadequate resources (Ndyanabo, 2020). Many of local government authorities are constrained with a number of challenges in the application of force account (LGs report, 2020). This is also supported by Matto (2021) who identified six general latent shortcomings and twenty-one detailed latent shortcomings. The general latent shortcomings were inadequate planning and designing of the project; inappropriate adhering to the procurement procedures for materials; inadequate contract supervision; lack of qualified personnel to execute and supervise the works; lack of appropriate equipment and tools; and improper recording of cost of materials labour and overheads in the books of accounts. When looking at all these shortcomings, it suffices to argue that there is

a problem of qualified personnel able to ensure there is adequate planning and designing of the project; appropriate adhering to the procurement procedures for materials; adequate contract supervision; appropriate equipment and tools; and proper recording of cost of materials labour and overheads in the books of accounts.

On the other hand, despite various studies have been conducted in Tanzania with reference to force account method, nevertheless most of these studies had little focus on the contribution of personnel qualities in attainment of value for money through force account method. This justified the existing research gap for the inquiry. For instance, the study by Ndyanabo (2020) which was conducted in Newala District Council revealed low level of adherence with procurement laws and regulations during force account implementation, inadequate capacity building program, shortage of staff, unavailability of local skilled labour and material dealers, management pressure and interference. But the study had little focus on the contribution of personnel in attainment of value for money through force account method. On the other hand, Lusupi (2020) assessed determinants for effective implementation of force account construction projects. But the study had less focus on the contribution of personnel in attainment of value for money through force account method. It is in the light of this argument that the study sought to assess the contribution of academic qualifications of personnel in attaining value for money through force account method with reference to construction of VETA Training Centers in Dodoma Region.

1.3 Purpose of the Study

1.3 Main Purpose

The general objective of the paper was to assess contribution of personnel qualities in attaining value for money through force account method in public procurement

1.3.2 Specific Objectives

The specific objectives of the paper were: -

To find out the contribution of academic qualifications of personnel in attaining value for money through force account method in Vocational training centers in Dodoma region.

To determine the contribution of professional experience of personnel in attaining value for money through force account method in Vocational training centers in Dodoma region.

To examine the contribution of competencies of personnel in attaining value for money through force account method in Vocational training centers in Dodoma region.

1.3.3 Significance of the Study

The study may enable a researcher to acquire new potential knowledge concerning personnel contribution in attaining value money through force account method in public procurement. Also, increasing knowledge on how to conduct, write and present a research work in meaningful and appropriate manner. The study may enable the individuals who are directly involved in

procurement process particularly in projects that are carried out through force account method to be aware of the personnel contribution in attaining value money through force account method in public procurement. This study provides a significance of the personnel contribution in attaining value money through force account method in public procurement and the results obtained from this study can be used by academicians when doing further studying especially those who want to research more on this topic.

2.0 Literature Review

2.1 Theoretical Review

The study is guided by one theory known as Resource Based View. This theory emphasized on an organization's competencies, resources and capabilities enable it to attain its competitive advantage. This, in turn determines its ability to successfully implement strategic plans. It considers a firm as a combination of all of its acquired resources and its capability to adequately exploit these resources in order to gain sustainable competitive advantage (Teece et al, 2017). Assets that are rare, valuable, imitable and sustainable are key to improving the firm's performance. Firm resources are assets that are connected semi-permanently to a firm including technological, social, knowledge based, human, physical and financial (Ernest & Young, 2012). Valuable, rare and non-imitable resources enable firms to achieve a sustainable competitive advantage in the form of enhanced efficiency and productivity (Trott, 2018). Yang (2011) affirms that the most important resources are financial resources due to their ability to expand a firm's capacity to support innovation through research and development, resulting in improved firm performance. He further argued that without financial resources, it is impossible to attain effectiveness in the implementation process. Knowledge allows for learning the operating environment thus allowing for the appropriateness of strategic actions and provides a foundation for the accumulation and development of other resources by the firm (Price et al, 2013). The resources include knowledge created by the firm internally and that acquired by the firm from other sources of knowledge. A high stock of qualified employees with advanced skills and knowledge increases the efficiency of a firm (Vijayakumar & Tamizhselvan, 2013). This theory is related to the study because personnel are regarded as tangible resources and thus they are crucial and lead to contribute to the attainment of value for money through force account method.

2.2 Empirical Reviews

2.2.1 The Contribution of Academic Qualifications of Personnel

Rahman (2010) assessed on how professional ethics impact construction quality: The aim of the study by Asare (2016) was to find out ways of ensuring value for money in public procurement in Ghana. The main data collection instrument employed in this study is the structured questionnaire. The study employed the purposive and stratified sampling technique. The finding revealed that inadequate skilled personnel in the procurement sector and inadequate measures for monitoring and evaluation of the procurement policy to ensure VFM are major challenges in the public

procurement. It was recommended that to ensure value for money, Management supports for VFM programme at all levels of administration should be encouraged and procurement regulatory authorities in collaboration with public entities (Polytechnics) must ensure compliance through rigorous monitoring and evaluation of the procurement policy to ensure VFM.

Kalinzi (2014) assessed level of professionalism in public procurement: a survey of selected districts in Uganda. Findings indicated that one of the key recommendations coming from the reforms of the Country Procurement Assessment Report (2004) was to establish a procurement cadre in the civil service and restoring professionalism in the procurement function. Since then, public procurement has undergone a series of reforms in most developing countries including Uganda which has shaped the professional way of handling the purchasing activity from merely being operational in nature to becoming a strategic function. The recognition that procurement is a truly professional function that requires trained and qualified staff that constitutes a professional procurement cadre started being embraced in Uganda ever since the reforms were embraced. In that regard, avenues for professional career advancement in the procurement field started being provided by a number of training institutions of higher learning in Uganda, so as to enable the procurement system to attract and retain qualified and experienced personnel. The environment in which procurement professionals operate today has thus undergone rapid and dramatic change over the past few years.

Khataka (2016), carried out the study on procurement methods and operational performance of state corporate in Kenya. The research study involved a descriptive research design of cross sectional type where a sample of state corporations was selected across the ten sectors of the economy in Kenya. A total of 32 state corporations were selected for the study, each organization selected was given one questionnaire with targeted questions aimed at meeting the objectives of the study. The study established that force account was least used by the state corporations in Kenya. Most of these were unknown to the state corporations, and there was a limited knowledge on force account. Community participation amongst state corporations in Kenya was not applicable. The study concluded that, the government needs to address the challenges observed. Khataka (2016) recommended that there was a need of strengthening training among the employee to increase accountability.

2.2.2 The Contribution of Professional Experience

Bitta, (2018), assessed factors affecting effective implementation of force account method of procurement in LGAs. Specifically, the study was carried out to identify procedural factors affecting implementation of Force Account Method of procurement at Chato DC, to determine professional challenges affecting effective implementation of Force Account Method of procurement at Chato DC and to find out management strategies used by Chato DC in implementation of Force Account Method of procurement. The study used case study whereby simple random and purposive sampling techniques were used to select 30 respondents. Findings revealed that force account method is affected by procedural factors such as delay release of funds,

inadequate equipment, skilled personal gap, lack of training and laxity of project progress report since all five factors as predicting variables have been found positive significant statistically on the force account implementation. Also force account method in Chato DC is affected by challenges such as lack of training, lack of professional experienced staff, lack of capability and inadequate competency since the three predictors to that are all positive and significant statistically. The study recommends that government must first equip local government with sufficient manpower to enable the execution of the practice in a manner that guarantees effectiveness and efficiency.

The study by Mayani (2019), assessed on influence of force account in achieving Value for Money (VFM) in construction of Health Centers 'buildings at Bariadi Town Council. The study found that there was a relatively significant influence of organization personnel based on professional experienced staff and project management on VFM in construction of public buildings. VFM was explained by 29.2% and 25.3% by organizational personnel and project management respectively with significant contribution on VFM i.e. P-value 0.000 and 0.001 respectively. The study provided several recommendations including hiring of adequate engineers and allocate supervision fund in the construction budget. Also BOQs, drawings, specifications and construction budget should be prepared based on project location.

The study by Paul (2020) assessed factors affecting procurement process in public sector: a case of Arusha city council. This study employed the explanatory research design and used the survey strategy. Also, the study used the concurrent mixed method triangulation which engages a single study that deployed quantitative and qualitative data that are collected at the same time. The target population was made up of staff from 13 different departments. A sample of 41 study respondents was determined to be appropriate for this study. Primary data was collected from respondents through self-completed semi-structured questionnaires. Interview guide was used to collect qualitative data. Cross tabulation with Chi Square Test, and Fisher Exact Test were used to analyse quantitative data and content analysis was engaged for the qualitative data. The study found that procurement planning, Adoption of E-Procurement system, supplier relationship management, professional experienced staff, effective communication and procurement cost estimation are very important elements of the procurement practices that contribute to the effectiveness of the procurement process at ACC. The study recommends that ACC and other public organizations should make sure they hold on to best practices on procurement process with due consideration to national standards along with international standards on public procurements and formulate standardized check lists for the best practices in procurements.

2.2.3 The Contribution of Competencies of Personnels

The study by Mwiseje and Changamila (2020) focused on individual factors and value for money achievement. Various central government entities were included during data collection because these entities have large procurement volume and huge number of employees who are involved in procurement activities. A binary logistic regression model was used to determine the influence of

variables related to the human capital theory that included skills ($p=0.003$), competencies of personnel ($p=0.012$), an education level ($p=0.027$) and integrity ($p=0.023$) on value for money achievement. The results showed that these variables were positively and significantly related to the achievement of value for money in procurement hence, individual factors positively influenced value for money achievement. Personnel who are directly involved in procurement activities must possess adequate skills, the highest level of education and professional qualifications should be well considered through training and career developments and integrity should be well adhered to when executing procurement functions as they are key determinants of value for money achievement in procurement activities. Employees should be well developed in the aspect of enhancing integrity skills and improvement of their knowledge.

The study by Yohana (2020) aimed to examining influence of force account procurement method on performance of construction projects in Tanzania. The study used quantitative approach to get to the roots of the research problem while qualitative approach was used to support the quantitative information. Mainly the study involved construction personnel with competencies, procurement officers and Project stakeholders (Occupants) dealing with public office construction projects from Tanzania Police Force headquarters (PHQ). Study findings revealed that force account highly facilitates quality output and moderately facilitate cost effectiveness and time management in construction project. Lastly the study recommends that in order to maintain quality then project manager needs to conduct inspection, close monitoring, assessment and evaluation during project execution. That force account procurement method moderately influences performance of construction projects in Tanzania.

Ndyanabo (2020), assessed effectiveness of force account method in construction project by Tanzania Local Government authorities. The 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 competent 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.

3. Research methodology

The study employed descriptive research design because it is a fact-finding investigation with adequate interpretation. In addition, descriptive research design has a focus on particular aspects or dimensions of the problem being studied. Furthermore, the population of the study involved 100 staff. The sample size of the study include 55 respondents and this was determined by Slovin's formula as cited in Magigi (2015), described with a confidence

Level of 99% and margin error of 1% (1-0.09), the formula was expressed as hereunder;
 $n = N \div (1 + Ne^2)$

Where: n = is number of sample (required)

N = Total population (100) and e = Error tolerance (level) or margin of error (0.09)

Using above formula, the sample size is calculated as indicated below; $100 / (1 + 100(0.09)^2) = 100 / 1.81$

Therefore, the sample size of this study was 55 respondents. The study used simple random sampling and purposive sampling techniques to select sample sizes. Simple random sampling technique was used to obtain operational staff. This is a probability sampling whereby all members in the population had equal chance of being selected to form a sample. The use of this method gave each participant an equal and independent chance of being selected. The technique is good when the population is made up of members of similar characteristics. In the other hand, the key informants were purposely selected because they provided data with rich information on the personnel contribution in attaining value money through force account method in public procurement. In addition to that, questionnaire was distributed to 55 respondents in order to respond to the set questions seeking response. The researcher made sure that the copies of questionnaire were returned within the planned time for analysis. Data were analyzed quantitatively using descriptive analysis whereas mean and standard deviation were applied.

4. Findings presentation and discussion

4.1 Presentation of findings

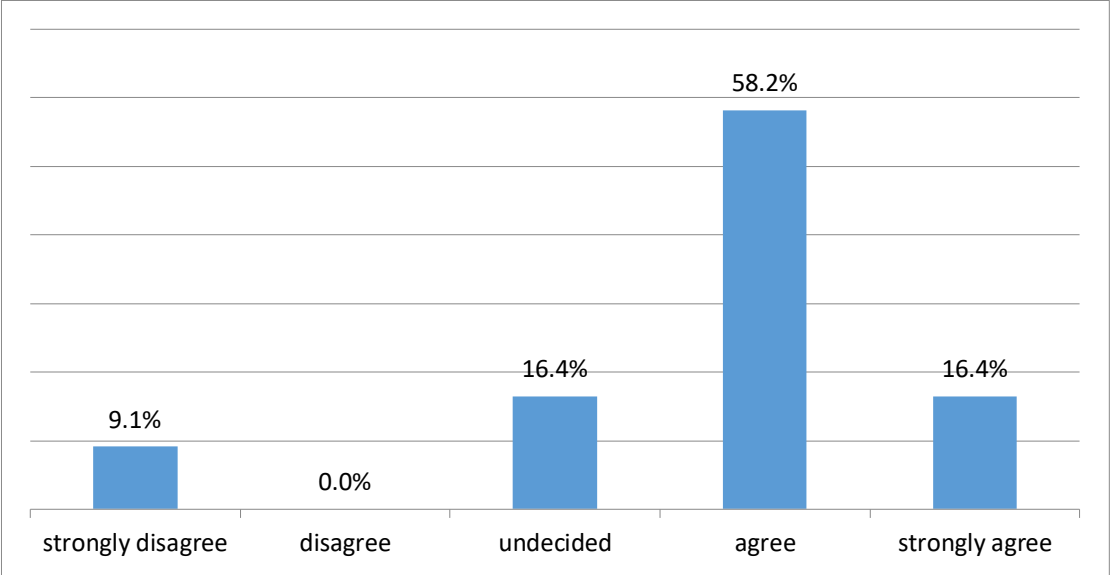
4.1.1 The Contribution of Professional Qualifications of Personnel

The first objective of the study was to find out the contribution of professional qualifications of personnel's in attaining value for money through force account method. The specific objective one involved 55 respondents.

Awareness of Rules and Regulations

Respondents were asked whether staff with required qualifications is aware of rules and regulations of force account which ensures value for money at VETA. The study findings are therefore presented in Figure 4.1:-

Figure 4.1: Awareness of Rules of Regulations



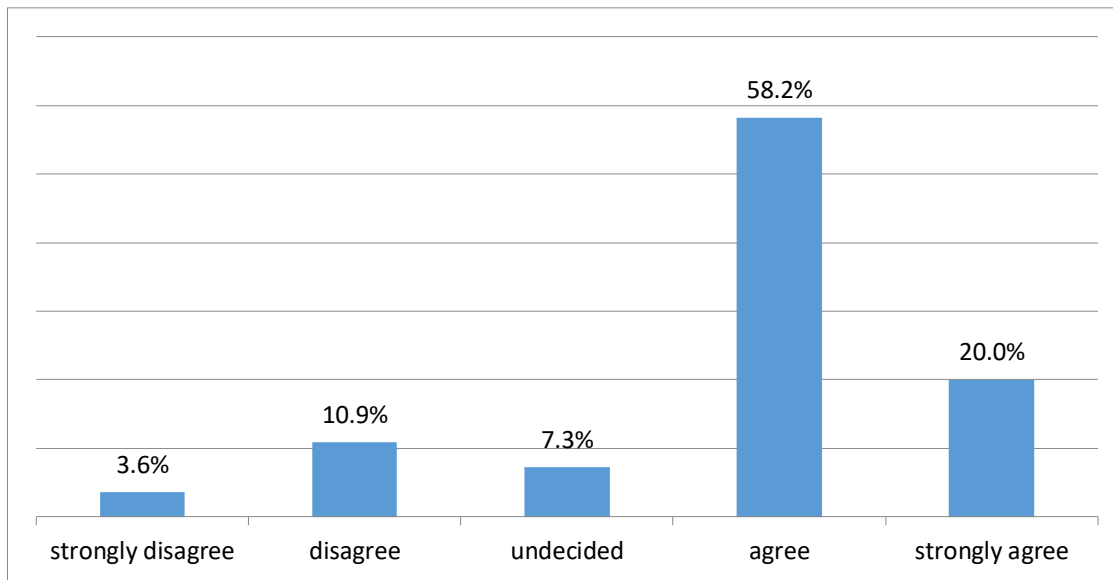
Source: Field Data, 2022

Findings indicated that, 58.2% agreed that staff with required qualifications is aware of rules and regulations of force account which ensures value for money at VETA followed by 16.4% of respondents who strongly agreed with the statement and 16.4% were undecided. In addition to that, about 9.1% strongly disagreed with the statement. Therefore, majority of respondents with a mean 3.73 and standard deviation 1.044 agreed that staff with required qualifications are aware of rules and regulations of force account which ensures value for money at VETA.

Skilled Staff

Respondents were also asked whether organization has skilled staff and labors with qualified academic qualification who enable proper utilization of fund to achieve value for money. The study findings are therefore presented in Figure 4.2:-

Figure 4 2: Skilled Staff



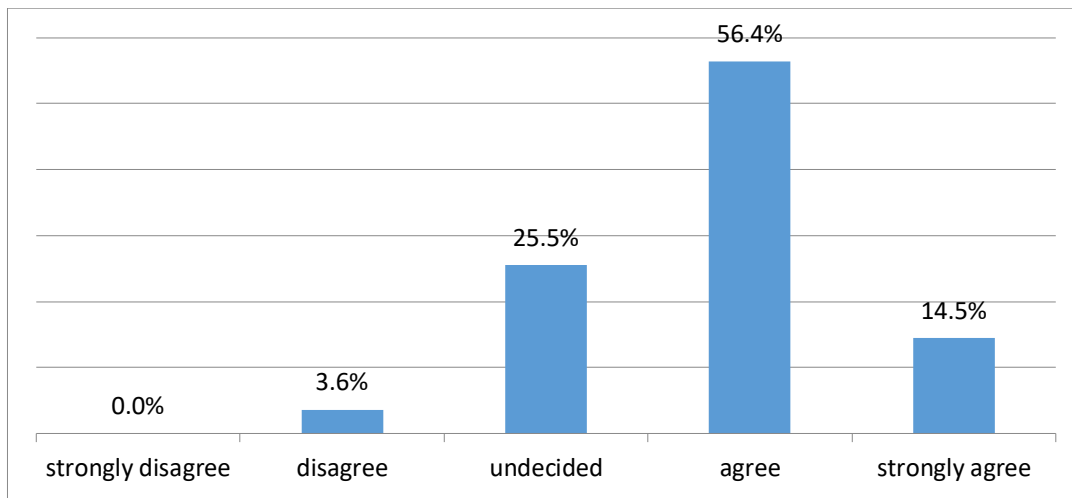
Source: Field Data, 2022

It is pointed out that, 58.2% agreed that organization has skilled staff and labors with qualified academic qualification who enable proper utilization of fund to achieve value for money followed by 20% of respondents who strongly agreed with the statement and 10.9% disagreed. Also about 7.3% were undecided while the rest with 3.6% strongly disagreed with the statement. Therefore majority of respondents with a mean 3.80 and standard deviation 1.007 agreed that organization has skilled staff and labors with qualified academic qualification who enable proper utilization of fund to achieve value for money.

4.1.1.3 Commitment Level

In the other hand, respondents were also asked whether commitment level of the project teams and management with qualified academic qualification lead to effective implementation of projects under force account. The study findings are therefore presented in Figure 4.3:-

Figure 4.3: Commitment Level of Project Team



Source: Field Data, 2022

It is pointed out that, 56.4% agreed that commitment level of the project teams and management with qualified academic qualification lead to effective implementation of projects under force account followed by 25.5% of respondents who were undecided and 14.5% strongly agreed with the statement. In addition to that, about and 3.6% disagreed with the statement. Therefore majority of respondents with a mean 3.82 and standard deviation 1.722 agreed that commitment level of the project teams and management with qualified academic qualification lead to effective implementation of projects under force account in achieving value for money.

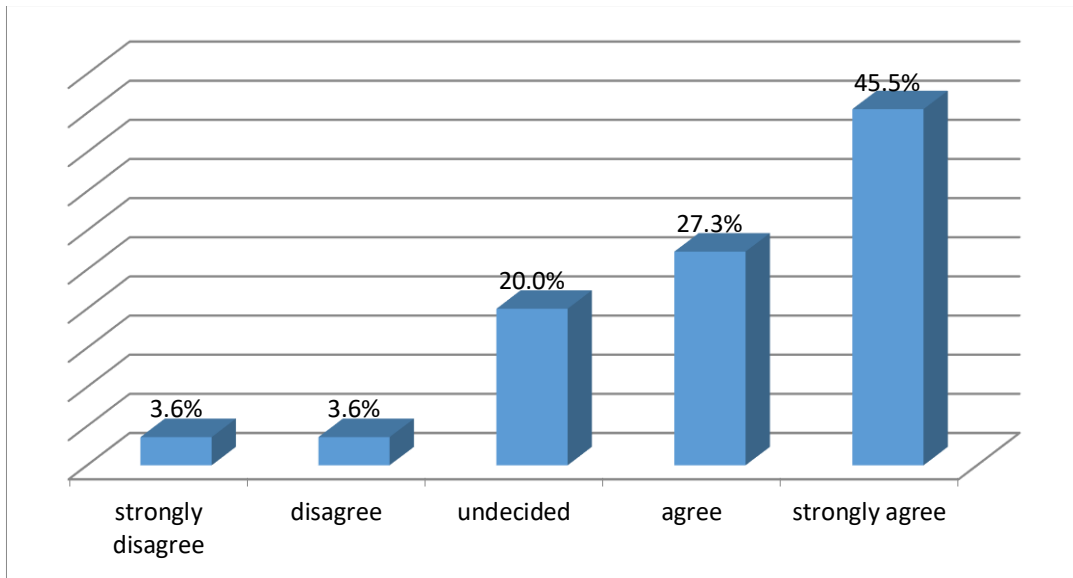
4.1.2 The Contribution of Professional Experience of Personnels

The second objective of the study was to determine the contribution of professional experience of personnel's in attaining value for money through force account method. The specific objective two involved 55 respondents.

Certified by Professional Board

In addition to that, respondents were also asked whether the procurement staff have been certified by the professional board and thus they perform better to achieve value for money under force account projects. The study findings are therefore presented in Figure 4.4:-

Figure 4.4: Certified by Professional Board



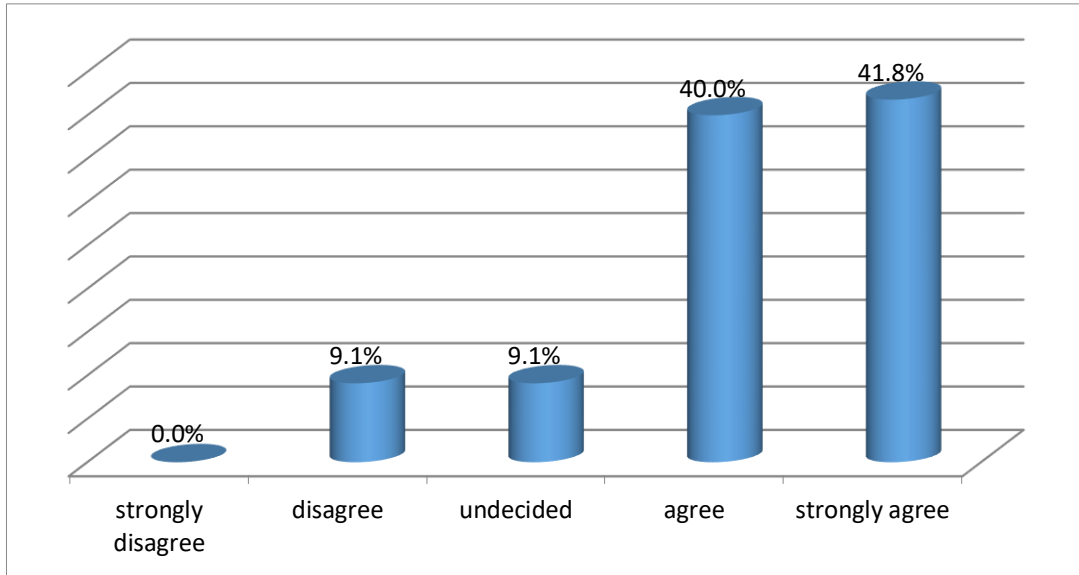
Source: Field Data, 2022

As far as Figure 4.4 is concerned, about 45.5% of respondents strongly agreed that the procurement staff have been certified by the professional body and thus they perform better to achieve value for money under force account projects followed by 27.3% of respondents who agreed with the statement and 20.0% of respondents who were undecided. In the other hand, about 3.6% disagreed with the statement and 3.6% strongly disagreed with the statement. Therefore majority of respondents with a mean 4.07 and standard deviation 1.069 strongly agreed that staff the procurement staff have been certified by the professional body and thus they perform better to achieve value for money under force account projects.

Procurement Professionals

In addition to that, respondents were also asked whether the organization procurement professionals acknowledge and device strategies for managing complex challenges thus reducing risks of misuse of funds in force account projects. The study findings are therefore presented in Figure 4.5: -

Figure 4.5: Procurement Professionals



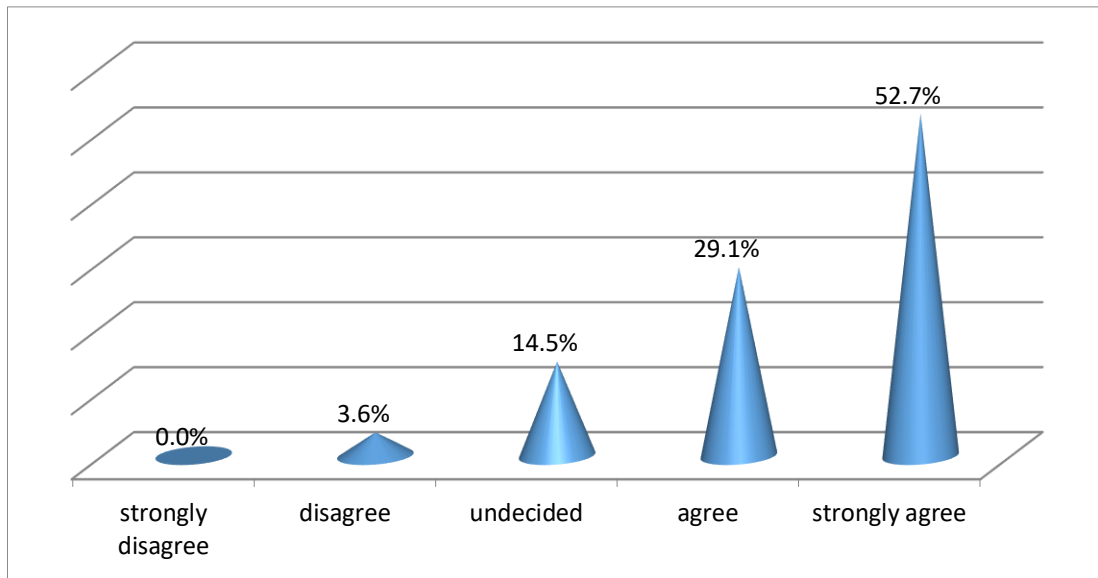
Source: Field Data, 2022

Findings indicated that, about 41.8% of respondents strongly agreed that the organization procurement professionals acknowledge and device strategies for managing complex challenges thus reducing risks of misuse of funds in force account projects followed by 27.3% of respondents who agreed with the statement and 40.0% of respondents agreed. In the other hand, about 9.1% disagreed with the statement and 9.1% were undecided with the statement. Therefore majority of respondents with a mean 4.15 and standard deviation .931 strongly agreed that the organization procurement professionals acknowledge and device strategies for managing complex challenges thus reducing risks of misuse of funds in force account.

Enough Professional Experienced Staff

Meanwhile, respondents were also asked whether having enough professional experienced staff renders to achieve value for money in force account projects. The study findings are therefore presented in Figure 4.6:-

Figure 4.6: Enough Professional Experienced Staff



Source: Field Data, 2022

The study findings provide that, about 52.7% of respondents strongly agreed that having enough professional experienced staff renders to achieve value for money in force account projects followed by 29.1% of respondents who agreed with the statement and 14.5% of respondents were undecided. In the other hand, about 3.6% disagreed with the statement. Therefore majority of respondents with a mean 4.31 and standard deviation .858 agreed that having enough professional experienced staff renders to achieve value for money in force account projects.

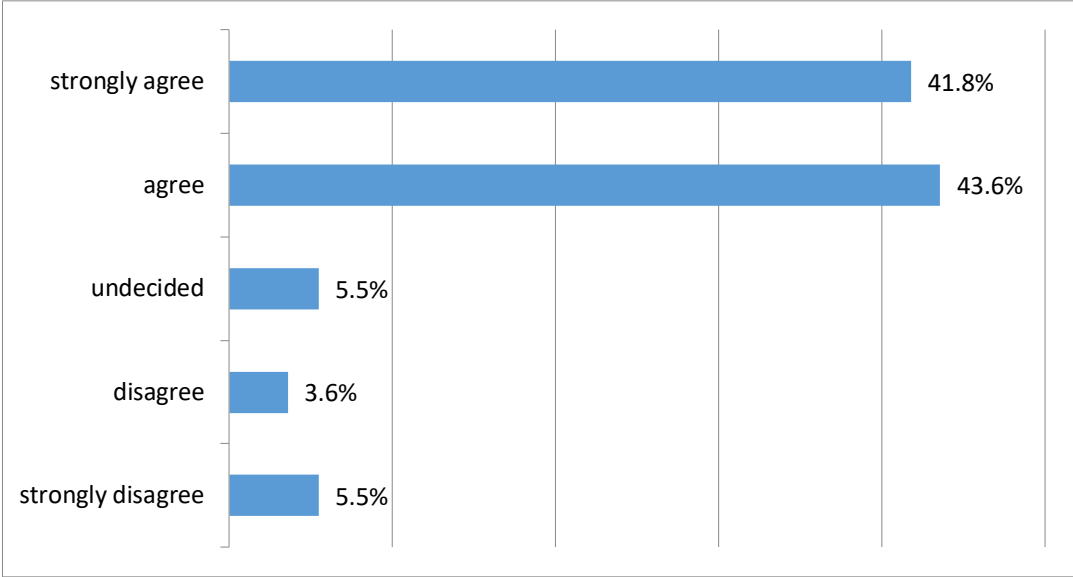
4.1.3 The Contribution of Competencies of Personnel

The third objective of the study was to examine the contribution of competencies of personnel in attaining value for money through force account method. The specific objective three involved 55 respondents.

Professional Competent Staff

In this category of question, respondents were asked to state their level of agreement whether there are professional competent staff who contribute positively in force account projects in attaining value for money. The study findings are summarized in Figure 4.7 as obtained from the field: -

Figure 4.7: Professional Competent Staff



Source: Field Data, 2022

The study findings depict that, about 43.6% of respondents agreed that there are professional competent staff who contribute positively in force account projects in attaining value for money followed by 41.8% of respondents who strongly agreed with the statement and 5.5% of respondents were undecided. It was also established that, about 5.5% strongly disagreed and 3.6% disagreed with the statement. Therefore, majority of respondents with a mean 4.13 and standard deviation 1.055 agreed that there are professional competent staff who contribute positively in force account projects in attaining value for money.

Figure 4.8: Kongwa Project Supervised by Professional Competent Staff

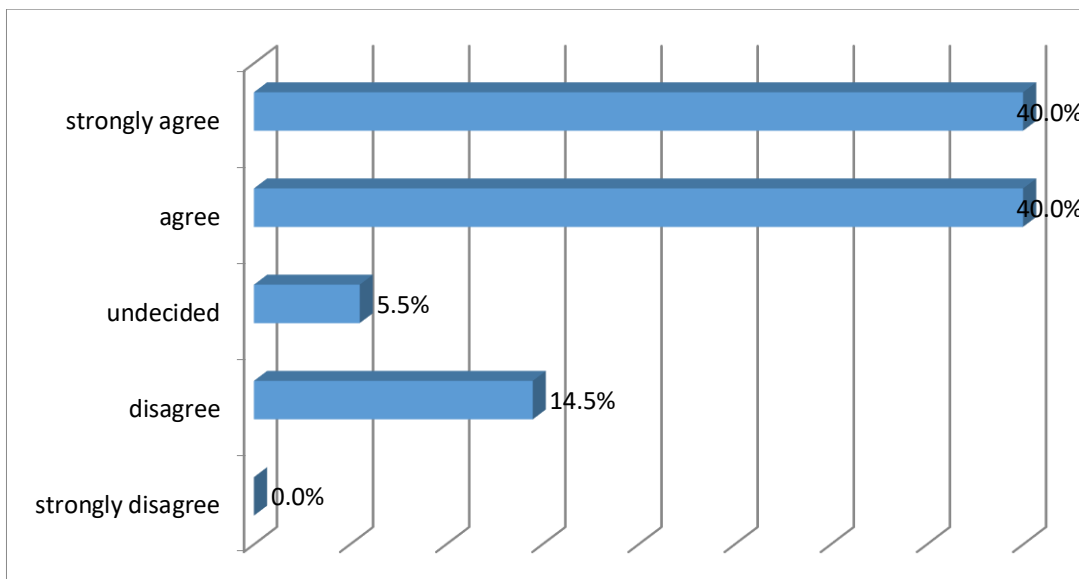


Source: Field Data, 2022

Accountability

In this category of question, respondents were asked to state their level of agreement whether having accountable and enough competent staff renders to achieve value for money in force account projects. The study findings are summarized in Figure 4.9 as obtained from the field: -

Figure 4.9: Accountability



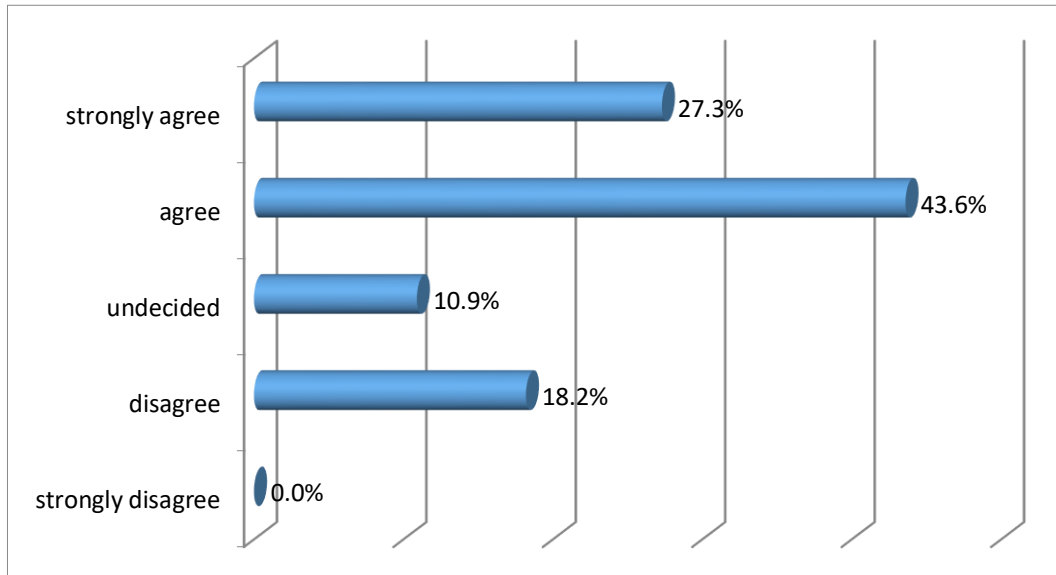
Source: Field Data, 2022

It was revealed that, about 40% of respondents strongly agreed that having accountable and enough competent staff renders to achieve value for money in force account projects followed by 40% of respondents who agreed with the statement and 14.5% of respondents disagreed with the statement and the rest with 5.5% were undecided. It was also established that, majority of respondents with a mean 4.05 and standard deviation 1.026 strongly agreed that having accountable and enough competent staff renders to achieve value for money in force account projects.

Staff with Required Competence

Respondents were asked to state their level of agreement whether staff with required competence are aware of rule and regulation of force account which ensures value for money at VETA. The study findings are summarized in Figure 4.10 as obtained from the field:-

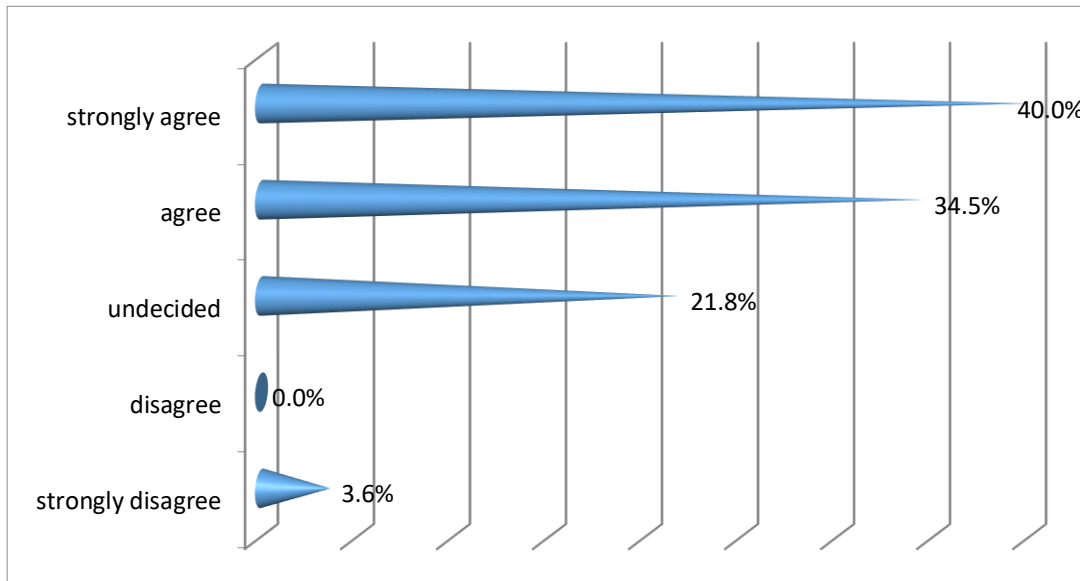
Figure 4. 10: Staff with Required Competence



Source: Field Data, 2022

It was revealed that, about 43.6% of respondents agreed that staffs with required competence are aware of rule and regulation of force account which ensures value for money at VETA followed by 40% of respondents who agreed with the statement and 27.3% of respondents who strongly agreed with the statement and 18.2% disagreed with the statement. In addition to that, it was

revealed that, about 10.9% were undecided. To sum up, majority of respondents with a mean 3.80 and standard deviation 1.043 strongly agreed that staff with required competence are aware of rule and regulation of force account which ensures value for money at VETA.



Source: Field Data, 2022

Meanwhile, about 40% of respondents strongly agreed that there is procurement appraisal conducted to ensure effective and proper implementation of force account projects followed by 34.5% of respondents who agreed with the statement and 21.8% of respondents were undecided with the statement. Also about and 3.6% strongly disagreed with the statement. In addition to that, it was revealed that, about 10.9% were undecided. To sum up, majority of respondents with a mean 4.07 and standard deviation .979 agreed that there is procurement appraisal conducted to ensure effective and proper implementation of force account projects.

4.2 Inferential Analysis

4.2.1 Correlation

Correlation is a statistical quantity that specifies the degree to which two or more variables vary together. Which a positive correlation shows the level to which those variables increase or decrease in parallel; a negative correlation shows the level to which one variable increases as the other decreases (Zaid, 2015). But, Correlation is a numerical technique that can indicate whether and how strongly pairs of variables are correlated.

4.2.2 Pearson correlation

The correlation was done to check the relationship which was existed between the variables. Since in Table 4.5 below, there have been no zero values; data indicated that there were strong relationship which was exist between the variables used in the study;

Table 4.5 Pearson correlation

Correlations Between Academic Qualification and Value for Money (VFM)			
		Academic qualification	Value for money
Academic qualification	Pearson Correlation	1	-0.067
	Sig. (2-tailed)		0.625
	N	55	55
Value for money	Pearson Correlation	-0.067	1
	Sig. (2-tailed)	0.625	
	N	55	55
Correlations Between Professional Experience and Value for Money (VFM)			
		Professional experience	Value for money
Professional experience	Pearson Correlation	1	0.001
	Sig. (2-tailed)		0.994
	N	55	55
Value for money	Pearson Correlation	0.001	1
	Sig. (2-tailed)	0.994	
	N	55	55
Correlations Between Competence and Value for Money (VFM)			
		competence	Value for money
competence	Pearson Correlation	1	0.247
	Sig. (2-tailed)		0.069
	N	55	55
Value for money	Pearson Correlation	0.247	1
	Sig. (2-tailed)	0.069	
	N	55	55

Source: Field Data, 2022

As far as Table 4.5 is concerned, there was a correlation of each variable namely academic qualifications, professional experience and competences. In that regard, it can be said that all data analyzed met the criteria, hence were valid and reliable to the study. Thus, there was a positive linear correlation towards the variables.

4.3 Discussion of Findings

Discussion of findings focused on specific objectives namely to find out the contribution of academic qualifications of personnel's in attaining value for money through force account method, to determine the contribution of professional experience of personnel's in attaining value for money through force account method and to examine the contribution of competencies of personnel's in attaining value for money through force account method.

4.3.1 The Contribution of Academic Qualifications of Personnel's

The first objective of the study was to find out the contribution of academic qualifications of personnel's in attaining value for money through force account method. The specific objective one involved 55 respondents.

With regard to awareness, majority of respondents with a mean 3.73 and standard deviation 1.044 agreed that staff with required qualifications are aware of rules and regulations of force account which ensures value for money at VETA. This implies that when the staff are well qualified, they are also aware of rules and regulations governing projects under force account and this is because in order to achieve value for money, the operation of projects under force account is determined and governed by rules and regulations and the qualified staff must be conversant with these rules and regulations. This is also in line with the study by Lusupi (2020) who claimed that staff with enough qualifications must be conversant with the rules and regulations governing projects which are conducted under force account. One of these rules and regulations are The Public Procurement Act No. 7 of 2011 (PPA 2011) and its Regulations 2013, G.N No. 446 as amended, provides for circumstances which may necessitate the use of Force Account (FA) in carrying out works. The guidelines provide for the manner on how works under FA shall be carried out. All PEs executing projects under FA shall abide with these guidelines. Non-compliance arising out of ignorance of provisions of these guidelines during its execution shall not be condoned and shall be subjected to measures provided for under procurement laws and other relevant laws in Tanzania.

With regard to skilled staff and labors with qualified academic qualification, majority of respondents with a mean 3.80 and standard deviation 1.007 agreed that organization has skilled staff and labors with qualified academic qualification who enable proper utilization of fund to achieve value for money. This gives an implication of the fact that the organization is aware of the importance of having skilled staff un the process of carrying out various projects under force account so that value for money can be achieved. From that point of view, qualified staff with enough skills and qualifications are necessary in the process of carrying out projects under force account. This is supported by Memon and Abdullah (2015) that adequate trained staff determine

effective implementation of force account because it is the requirement of the law that force account should be determined by people with adequate skills on the force account and its implementation. Meanwhile, Khataka (2016) stipulates that the availability of skilled and competent personnel for both execution of procurement process and supervision of construction facilitates effective in a force account procurement method. Staff competence is by large extent require to facilitate procurement effectiveness in force account project.

With regard to the commitment level of the project teams and management with qualified academic qualification, majority of respondents with a mean 3.82 and standard deviation 1.722 agreed that commitment level of the project teams and management with qualified academic qualification lead to effective implementation of projects under force account in achieving value for money. This indicates that when the projects teams and management with qualified qualifications are well committed to the work that will achieve proper implementation of projects under force account. In that regard, high level of commitment is necessary and has significant role in the implementation of force account. This is also in line with Ndyanabo (2020), who claimed that organization needs to be committed to the project team with qualified people with good qualifications to ensure effective implementation of force account. For example, where the project team has members taken from the 'business as usual' organization, the business will show commitment by ensuring those individuals are given the time they need to meet their project commitments. Or, where external parties are appointed, the organization will show commitment through paying serious attention to the quality of the team appointed and not just the price.

4.3.2 The Contribution of Professional Experience of Personnel

The second objective of the study was to determine the contribution of professional experience of personnel's in attaining value for money through force account method. The specific objective two involved 55 respondents.

On the basis of procurement staff, majority of respondents with a mean 4.07 and standard deviation 1.069 strongly agreed that staff the procurement staff have been certified by the professional body and thus they perform better to achieve value for money under force account projects. This implies that the organization employs qualified people who meet qualifications criteria and for that regard, they ensure value for money is well achieved in force account projects. The study by Rahman (2010) indicates that professional ethics is a pre-requisite to attaining sustained and acceptable quality in construction and suggests several approaches to enhance professionalism among construction professionals to improve quality in construction. In Tanzania, there is mandatory registration with the Procurement Professional Body for all those practicing as procurement officers as required by Act No. 23 of 2007. Subsequent to this Act, there is a Code of Ethics and Conduct that guide the behavior of all officials while performing the procurement functions.

On the basis of procurement staff, majority of respondents with a mean 4.15 and standard deviation .931 strongly agreed that the organization procurement professionals acknowledge and device strategies for managing complex challenges thus reducing risks of misuse of funds in force

account. This implies that procurement professionalism is very crucial as it enhances organization to manage complex issues and challenges that could lead to the misuse of public funds. This is also supported by Kalinzi (2014) who indicated that the recognition that procurement is a truly professional function that requires trained and qualified staff that constitutes a professional procurement cadre started being embraced and this is because it supports organization managing complex challenges thus reducing risks of misuse of funds in force account projects.

On the basis of enough professional experienced staff, majority of respondents with a mean 4.31 and standard deviation .858 strongly agreed that having enough professional experienced staff renders to achieve value for money in force account projects. This implies that adequate staff with professionalism and experience as well is necessary so as to embrace value for money through various projects under force account. In that regard, without adequate staff with enough qualifications and experience, it is hard to achieve value for money. This is agreed by Khataka (2016) who stipulates that the availability of sufficient skilled, professional, experienced and competent personnel for both execution of procurement process and supervision of construction facilitates effective in a force account procurement method. Staff competence is by large extent require to facilitate procurement effectiveness in force account project.

4.3.3 The Contribution of Competencies of Personnel's

The third objective of the study was to examine the contribution of competencies of personnel's in attaining value for money through force account method. The specific objective three involved 55 respondents.

With reference to professional competent staff, majority of respondents with a mean 4.13 and standard deviation 1.055 agreed that staff there are professional competent staff who contribute positively in force account projects in attaining value for money. This implies that the organization is aware of the importance of having professional competent staff who are crucial in ensuring value for money achievement under force account. That is to say, effective implementation of force account depends on the staff competence to ensure that goals are achieved under value for money. This is also supported by Ndyanabo (2020) who revealed that Public Procurement regulation 2013 sect. that for technical and specialized materials, a technical personnel in respect of goods must be invited for consultation, the engineers'/technicians' inclusion minimizes the risk receiving goods of inferior quality. In other words, it can be said that a technical personnel must have enough competence with his/her professionalism to make such consultation in the process of conducting various projects under force account. However, the study by Matto (2021) had different view where his findings revealed that procuring entities that implemented force account projects had no technical competent personnel to supervise and being part of inspection committee.

With reference to accountability, majority of respondents with a mean 4.05 and standard deviation 1.026 strongly agreed that having accountable and enough competent staff renders to achieve value for money in force account projects. This implies that accountability as well as adequacy of competent staff would contribute more in achieving value for money in force account projects and

this is because such practice of force account needs qualified and competent staff who are accountable and responsible to ensure that whatever activity or operation is done is performed with rules and regulations and qualifications so as to achieve value for money. This is also agreed with the study by Mayani (2019) who found that achieving value for money in force account projects is determined by accountability of competent staff who would render service in accordance with rules and regulations.

With reference to staff with required competence, majority of respondents with a mean 3.80 and standard deviation 1.043 strongly agreed that staff with required competence are aware of rule and regulation of force account which ensures value for money at VETA. This gives an implication of the fact that staff competence is necessary when determining the implementation of force account projects so as to achieve value for money. This is due to the fact that, a person with competence will not allow to fail complying with rules and regulations that govern force account projects. This is also in line with the study by Lusupi (2020) who claimed that staff with enough qualifications and competence must be conversant with the rules and regulations governing projects which are conducted under force account. One of these rules and regulations are The Public Procurement Act No. 7 of 2011 (PPA 2011) and its Regulations 2013, G.N No. 446 as amended, provides for circumstances which may necessitate the use of Force Account (FA) in carrying out works. The guidelines provide for the manner on how works under FA shall be carried out. All PEs executing projects under FA shall abide with these guidelines. Non-compliance arising out of ignorance of provisions of these guidelines during its execution shall not be condoned and shall be subjected to measures provided for under procurement laws and other relevant laws in Tanzania.

Conclusion and Recommendations

5.1 Conclusion

The study concludes that the staff have academic qualifications necessary in attaining value for money. This is due to the fact that there are staff with required qualifications are aware of rules and regulations of force account which ensures value for money at VETA, organization has skilled staff and labors with qualified academic qualification who enable proper utilization of fund to achieve value for money and commitment level of the project teams and management with qualified academic qualification lead to effective implementation of projects under force account in achieving value for money. Furthermore, the study concludes that, the procurement staff have been certified by the professional body and thus they perform better to achieve value for money under force account projects. In the other hand, it is hereby concluded that, having accountable and enough competent staff renders to achieve value for money in force account projects.

5.2 Recommendations

The study recommends that the organization should continue using educated and personnel staff so as to ensure value for money attainment in construction projects under force account method. The study also recommends that the organization should continue using staff with knowledge and capability, abiding with ethics so as to ensure value for money attainment in construction projects under force account method. Additionally, study recommends that the organization should continue using staff who are accountable with good performance so as to ensure value for money attainment in construction projects under force account method.

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