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Effectiveness of the Force Account Approach in Tanzanian Local Government Authorities: Do Management Support and Staff Competence Matter?

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Abstract:

In Tanzania, the force account approach has been used for years to procure construction projects. In this regard, it is necessary to investigate the effectiveness of the force account approach in construction projects. This research examines the influence of management support and staff competence

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on the effectiveness of the force account approach in Tanzanian local government construction projects. Using structured questionnaires, cross-sectional data were collected from procurement practitioners involved in force account construction projects at Kongwa District Council. The findings revealed that management support and staff competence are essential determinants of the effectiveness of the force account approach in Tanzanian local government authorities' construction projects. The results also revealed that staff competence is the most critical factor influencing the effectiveness of force account in local government authorities, with $\beta = 0.558$ and $p < 0.001$. Furthermore, the effectiveness of management support and the force account approach are positively and significantly related ($\beta = 0.233$ and $p = 0.006$). As a result, procurement practitioners in respective local government authorities should ensure they can implement the force account approach. The study also suggests future research on other factors that may explain the variation in the effectiveness of implementing the force account approach. Furthermore, because the study focused on local government authorities, future studies can be conducted by soliciting input from central governments and other public procuring entities.

Keywords: Management Support, Staff Competence, Force Account Approach, Construction Projects, Local Government Authorities, Tanzania.

JEL Codes: M12, N67, O38.

1. Introduction

Public procurement, which refers to the process by which the government acquires goods, services, and works, has piqued the interest of researchers in both developed and developing countries (Changalima et al., 2021, 2022; Patrucco et al., 2021). The procurement of works has been given significant consideration among the three categories (goods, services, and works), as it is the category that consumes the greatest amount of money when it comes to construction projects (Changalima, 2016; Mchopa, 2015). The force account approach has recently been used in the construction of work projects across the country (Mchopa, 2020; Mwishwa, 2022). Force account refers to using public or semi-public agencies or departments to construct or renovate public buildings by utilising their workforce and hiring additional labour only when necessary (The United Republic of Tanzania (URT), 2022).

The success of implementing force account in the projects of local government authorities depends on having clear plans for the activity. This is so that the activity can be based on the coverage needed for the conditional survey, which defines construction as creating something, specifically a building, such as a new structure or improving an existing one (Mwandikile,

2020). The government of Tanzania has been debating whether to use the force account approach of contracting for most of its current construction projects. This is done with the goals of lowering project costs, facilitating competition, shortening the time spent on the process, increasing transparency and cooperation in decision-making, increasing effectiveness and efficiency, and maximising value for money (Mwaiseje & Changalima, 2020).

The effectiveness of the force account in the Local Government Authorities depends on the personnel working on the projects. It was found that some governments' goals are not being achieved because the effectiveness of their forces is not being adequately considered (Stephen, 2021). Some flaws have been found in implementing force account, which may limit its effectiveness. Deficiencies have been identified in management affairs and the workforce's competence in implementing the force account approach. For example, the controller and auditor general's audit reports in Tanzania reported on insufficient resources, including human and material resources, affecting the implementation of force account projects (Mwishwa, 2022; National Audit Office of Tanzania (NAOT), 2020).

The use of the force account approach in construction projects for most local government authorities in the country has piqued the interest of practitioners and stakeholders due to cost savings, increased community participation, and opportunities for small businesses to participate in public procurement. In this regard, it is critical to ensure that force account projects follow proper procedures to achieve value for money while also ensuring that construction projects meet the needs of stakeholders. The provision of training and the establishment of adequate budgets are among the efforts made by the Tanzanian government through its established organs to facilitate the effective implementation of force account projects in Tanzanian local government authorities. The current study is one of the few to look into the effectiveness of the force account approach in Tanzanian construction projects. The study aims to determine the impact of managerial support and staff competence on the effectiveness of the force account approach in Tanzanian local government authorities' construction projects.

2. Literature review and study hypotheses

This section discusses the resource-based view as the guiding theory for the current study and the foundation for developing study hypotheses (as presented in Figure 1).

2.1. Resource-based view

The theory emphasises that resources are vital for enhancing an organisation's competitive advantage and performance (Barney, 1991, 2021). Therefore, the resource-based view is applicable in this study as it centres on the organisation's tangible and intangible resources. The theory emphasises that an organisation can use the available resources to achieve the desired outcomes (Ismail, 2022a). The theory's main point is that organisations should be able to involve their tangible and intangible resources so that they can enhance their performance. In this regard, the organisation's plans should align with its physical, financial, and human resources (Barney, 1991).

Similarly, using the force account approach in procuring works for construction projects requires the organisation to have adequate tools and personnel to aid in the execution process (URT, 2011). Because the use force account approach involves utilising people, skills, and equipment from a single public or private firm to complete the construction project, this theory is relevant to the study. The current study focuses on the intangibility of resources regarding management support and staff competence to improve organisational and operational effectiveness through the use of the force account approach. As a result, financial and human resources obtained from the organisation's top management serve as the foundation for effectively implementing the force account approach. Furthermore, staff competence as an intangible resource helps employees perform well within the organisation. Based on these aspects, the theory guides the basis for the involvement of resources in effectively implementing force account projects.

2.2. Management support

Management support is a key instrument for improving the handling of major issues that enter and exit the organisation into the external environment (García-Sánchez et al., 2017). The organisation supplies financial and human resources through top management support to facilitate operations (Lin, 2010). Therefore, management support by providing necessary resources may enable force account to be conducted effectively as the approach requires necessary resources for effectively implementing construction projects. With the help of management support and effective implementation of the force account, approach organisations can obtain several benefits such as helping involvement of local contractors in projects like school building renovation or construction of classrooms and enhancing in-house staff build capacity, controlling cost during work implementation and attaining value for money in public works.

Management should create a good environment through their policies, strategies, and innovation to ensure the procurement process of works under the force account is successful, and its perceived benefits can be realised (Mayani, 2019). Also, the financial resources should be properly allocated to facilitate the effectiveness of the force account approach in construction projects (Stephen, 2021). Available literature emphasises the role of top management support in construction projects (Jha & Iyer, 2006; Kikwasi & Sospeter, 2023). Therefore, the role of management is to make decisions regarding the allocation of resources required in force account projects. Since management is the one that plans and approves goals and objectives, the management should ensure that the requirements and resources for conducting force account are met and fulfilled to achieve the objectives of the organisation. Managerial support will act as a catalyst force account and effectiveness on procurement of works. In this regard, the study hypothesises that:

H₁: Management support significantly and positively influences the effectiveness of the force account approach in local government authorities.

2.3. Staff competence

Competence is an individual's measurable behavioural characteristic related to effective performance in a specific job or organisation (Ismail, 2022b; Kingu et al., 2023). The competence of the staff is one of the essential resources that an organisation possesses in improving its operations and, ultimately, its performance. The relevant skills and knowledge employed in organisation-wide operations contribute to staff competence (Apiyo & Mburu, 2014). Due to the intricacy of most construction projects, skilled individuals must participate. Similarly, staff competence in force account execution may be required to apply the technique correctly in construction projects. Also, under the force account, the more local skilled labourers worked on construction projects, the more they learned about financial management, procurement procedures, health and safety, contract management, and human resource management.

The scarcity of skilled labourers can significantly impact the productivity of a construction project (Gomes et al., 2019; Stephen, 2021). So, better-trained workers greatly affect how much more force account approach can be made. On the other hand, organisational activities are less productive when there are not enough skilled people. Organisations with low competent staff are likelier to have unfavourable consequences on organisational performance. As a result, when there are not enough competent

workers in an organisation, operations like the force account approach are more likely to suffer, compromising organisational effectiveness. Staff competence can be crucial in boosting intended results in businesses whose projects and operations are routinely delayed, over budget, or fail to reach their stated objectives. Based on this, the following hypothesis is worth considering:

H₂: Staff competence significantly and positively influences the effectiveness of the force account approach in local government authorities.

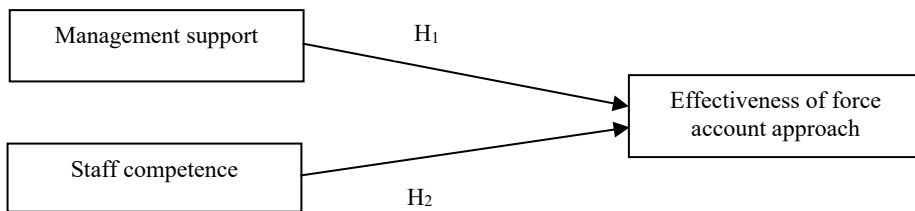


Figure 1. The conceptual framework

3. Methods

3.1. Study area and research design and study area

The study was conducted in the Kongwa district council as a study area because this is among the local government districts in Tanzania that implement a force account approach in projects to procure works. In addition, for the past three years, the district has seen the implementation of force account projects related to constructing classrooms and health facilities. As a result, the selection of the Kongwa district council to represent other local government authorities in implementing force accounts projects was significant. This study used a cross-sectional design in which data were collected only once from procurement practitioners at Kongwa District Council. This design was used because the research was conducted over a short period of time to obtain a quick picture of the variables of interest (Setia, 2016).

3.2. Sampling and data collection

The population included procurement practitioners implementing the force account approach in construction projects in Tanzanian local government authorities. The target population in the current study included all procurement practitioners in implementing force account in the Kongwa district council. This local government authority has about 132 procurement practitioners involved in force account projects. These include procurement, finance, planning, administration, and user department employees. The census sampling was used as the number of respondents was manageable; hence, all respondents were involved during data collection. The questionnaire was the dominant tool for data collection as it is considered simple to administer and cheap compared to other tools (Saunders et al., 2009). However, only 99 questionnaires were returned without incomplete cases and included in the final data analysis. This resulted in a response rate of about 75%, considered adequate for making inferences.

3.3. Measurement of variables and data collection

The questionnaire had two main parts. The first part contained information about the demographic characteristics of respondents, and the second part had information concerning the main variables of the study. Prior studies on the measurement of study variables guided the questionnaire design. Therefore, management support was measured in four (4) items adapted from Lin (2010). Staff competence was measured in four (4) items that were adapted from Apiyo and Mburu (2014), and the dependent variable, which is the effectiveness of force account, was measured in four (4) items that were adapted from Mwandikile (2020). These measurements were slightly modified to accommodate the context and purpose of the current study. As the current study employed perceptual indicators, all the measurement items for each study variable were measured on a five (5) point Likert scale.

3.4. Factor analysis, reliability and validity

The validity was assessed before full-scale data collection to ensure the results were valid. The two academics assessed the questionnaire with the highest rank of the researchers and three procurement practitioners with experience in implementing force account projects. The modifications were done after considering their opinions, resulting in accurate responses after rephrasing ambiguous words. Also, Exploratory Factor Analysis (EFA) was

conducted to determine the sample adequacy, reliability and validity of the items used in the current study. The values of Kaiser-Meyer-Olkin (KMO) and Bartlett's test in Table 1 show that the KMO measure of sampling adequacy and Bartlett's test of sphericity (0.885 and $p = 0.000$) ensured sample adequacy for factorability (Pallant, 2020).

Table 1. Sample adequacy, EFA loadings and Cronbach's alpha coefficients

KMO and Bartlett's test		
Kaiser-Meyer-Olkin measure of sampling adequacy.		0.885
Bartlett's test of sphericity	Approx. chi-Square	652.040
	Df	66
	Sig.	0.000
Variables/items	EFA loadings	Cronbach's alpha
Management support		0.839
Our management is aware of the benefits of force account for the future success of the organisation (MGTS3).	0.917	
Our management believes the cost of the force account is bearable (MGTS2).	0.863	
Our management is highly interested in implementing a force account (MGTS1).	0.784	
Our management has allocated adequate financial and other resources to implement the force account (MGTS4).	0.714	
Staff competence		0.868
Staff members are trained to perform organisational operations (STAFFC4).	0.830	
Staff members are assigned tasks according to their professional qualifications (STAFFC2).	0.784	
We have experienced staff to perform organisational operations (STAFFC1).	0.783	
Staff members have key competencies to perform as required professional qualifications (STAFFC3).	0.768	
Effectiveness of force account		0.859
The force account improves project completion within the allocated budget (FACC3).	0.831	
The force account improves project cost reductions (FACC1).	0.782	
Force account improves project quality and meets user expectations (FACC4).	0.670	
The use of force account improves the completion of projects on time (FACC2).	0.633	

Therefore, to ensure that the study items adequately explained the relevant factor, a factor loading of 0.6 and above was considered for reliability. As presented in Table 1, all factor loadings from the EFA are above the threshold; hence, they are reliable in explaining the relevant factors. In this case, all items were considered appropriate for the respective factor, and none was removed (Amani & Ismail, 2022; Pallant, 2020). Also, the internal consistency reliability was assessed using Cronbach's alpha coefficients with values of 0.7 and above to be considered reliable. The results in Table 1 show

that all factors have Cronbach's alpha values above 0.7, proving that internal consistency reliability was achieved (Tavakol & Dennick, 2011).

3.5. Data analysis

The SPSS version 23 was used as a statistical tool for analysing data. The EFA was conducted to determine the reliability and validity of the variables that were used in the study. EFA results are appropriate for determining the relevant items for each factor used in the study (Hair et al., 2010). Factor analysis can also reduce many related variables to a more manageable number before using them in other analyses, such as multiple regression or multivariate analysis of variance (Pallant, 2020). After EFA, the data were analysed using multiple linear regression analysis to determine the relationship between management support and staff competence on the effectiveness of the force account approach. The model is useful in showing the main contributing factor among multiple variables in explaining the variation of the dependent variable (Pallant, 2020). Therefore, through multiple linear regression, the study aimed to establish the influence of management support and staff competence on the effectiveness of the force account approach in the Tanzanian local government authorities.

4. Results and discussion

4.1. Demographic characteristics of respondents

Table 2 shows the general demographics of respondents. According to the statistics in Table 2, 63 (63.6%) of the employees were males, and 36 (36.4%) were females. These findings imply that the number of males outnumbered the number of females. Furthermore, as shown in Table 2, employees with 21 - 30 years of experience were 23 (23.2%), employees with 31 - 40 years of experience were 50 (50.5%), employees with 41 - 50 years of experience were 18 (18.2%), and employees with 51 - 60 years of experience were 8 (8.1%). According to these findings, most respondents are between 31 and 40. Similarly, the majority of respondents (73.7%) have a bachelor's degree, followed by those with a master's degree (19.2%) and those with a diploma (7.1%). Finally, the working experience of respondents, as shown in Table 2, shows that the majority of respondents, 42 (42.4%), have 6 - 10 years of experience, followed by 11 to 15 years 36 (36.4%). In addition, 17 (17.2%) respondents had 1 to 5 years of work experience, and 4 (4.0%) had more than 16 years of work experience. In general, the demographic characteristics of respondents indicate that the study included units of inquiry

capable and relevant to providing necessary information about the topic at hand.

Table 2. Respondents' characteristics

Variables	Categories	Frequency	Percentage
Sex	Female	36	36.4
	Male	63	63.6
Age	21 – 30	23	23.2
	31 – 40	50	50.5
	41 – 50	18	18.2
	51 – 60	8	8.1
Education level	Diploma	7	7.1
	Bachelor degree	73	73.7
	Master degree	19	19.2
Working experience	1 – 5 years	17	17.2
	6 – 10 years	42	42.4
	11 – 15 years	36	36.4
	16 years and more	4	4.0

4.2. The model summary and ANOVA results

Table 3 shows that the coefficient of determination values for R square and adjusted R square are 0.489 and 0.478, respectively. This suggests a positive linear relationship exists between the included independent variables (management support and staff competence) and the dependent variable (effectiveness of force account approach). According to the findings, the independent variables in the model explain approximately 47.8% of the variation in the dependent variable. As a result, independent variables that include management support and staff competence explained approximately 47.8% of the variation in the effectiveness of the force account approach. Other factors not included in the model account for the remaining 52.2% of the variation in the dependent variable. Furthermore, the model's analysis of variance (ANOVA), as presented in Table 4, demonstrates that independent variables significantly affect the effectiveness of the force account approach since the p-value of less than 0.001 is less than the required statistical value of 0.05. This discovery implies that the coefficients of independent variables are not zero.

Table 3. The model summary

Model Summary ^a				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.699 ^a	0.489	0.478	0.591
a. Predictors: (Constant), Management support, Staff competence				

Table 4. ANOVA

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	32.035	2	16.018	45.886	0.000 ^b
	Residual	33.511	96	0.349		
	Total	65.547	98			
a. Dependent Variable: Effectiveness of force account						
b. Predictors: (Constant), Management support, Staff competence						

4.3. The influence of management support and staff competence on the effectiveness of the force account approach

Results in Table 5 reveal the beta coefficients and p-values for the relationship between management support and staff competence and the effectiveness of the force account approach in local government authorities in Tanzania. The model's independent variables were management support and staff competence, and the model's dependent variable was the effectiveness of the force account approach. The results demonstrate how each independent variable in the model explains the dependent variable. The results revealed that all factors included in the model explained the prediction of the dependent variable with various beta coefficient values.

4.3.1. Management support and effectiveness of force account approach

Management support is one of the study's independent variables regressed to the effectiveness of the force account approach (dependent variable). Results in Table 5 present the relationship between management support and the effectiveness of the force account approach. The results revealed a positive relationship between these variables with $p = 0.006$ and $\beta = 0.233$. These findings imply that a unit increase in management support increases the effectiveness of the force account approach by 23.3%. Therefore, as the study hypothesised (H_1), management support significantly and positively influences the effectiveness of force account projects in local government authorities. Management support can increase the effectiveness of force account in Tanzanian local government authorities. This is because management support, including awareness of the benefits of a force account,

interest in its implementation in construction projects, and adequate allocation of financial resources, plays a crucial role in the success of a force account.

Generally, these results are supported by the resource based-view (Barney, 1991), under which the management support terms of providing the necessary resources for the implementation of force account projects in the form of financial and other resources to determine the effectiveness of the force account approach in achieving the desired outcomes. Also, Apiyo and Mburu (2014) cemented that management support, including planning, is important in procurement activities. Since the force account approach requires organisations to plan for the required materials to be used in implementing force account projects, management support in planning can achieve the effectiveness of force account implementation in Tanzanian local government authorities.

Stephen (2021) concluded that financial constraints affect most force account projects. Thus, financial resources allocated by the management in implementing force account plays a vital role in enhancing the effectiveness of force account projects. In addition, the current study's findings align with those of (Mwandikile, 2020). Their study emphasised that financing force account projects and allocating enough funds for implementing the force account approach are important factors for success stories in implementing force account in construction projects. Similarly, Jha and Iyer (2006) and Kikwasi and Sospeter (2023) established that top management support is necessary for construction projects. The studies conducted on the effectiveness of force account in construction projects in Tanzanian local government authorities align with the current study because the force account approach is commonly used in the procurement of works, especially in construction projects.

4.3.2. Staff competence and effectiveness of force account approach

The study also included staff competence as an independent variable regressed to the effectiveness of the force account approach as a dependent variable. The results presented in Table 5 show that staff competence has a beta coefficient of 0.558 and $p < 0.001$. These findings imply that a unit's staff competence increases the effectiveness of the force account approach in local government authorities by 55.8%. Therefore, the effectiveness of the force account approach is significantly and positively determined by staff competence in the local government authorities. In line with the study's second hypothesis (H_2), the study's results establish that staff competence positively influences the effectiveness of the force account approach in Tanzanian local government authorities.

Table 5. The coefficients of the influence of management support and staff competence on the effectiveness of force account

Model		Unstandardised coefficients		Standardised coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.134	0.271	-	4.179	0.000
	Management support	0.199	0.071	0.233	2.809	0.006
	Staff competence	0.507	0.075	0.558	6.728	0.000

Mwagike and Changalima (2022) opined that competencies include a person's attributes to conduct tasks without difficulties. Therefore, staff competence in skills and professional qualifications may determine the effectiveness of the force account approach in the respective organisations. In line with the resource-based view, the availability of competent staff as vital resources in procurement undertakings, including implementing a force account approach in a construction project, may be essential for achieving the effectiveness of force account in Tanzanian local government authorities. Lack of managerial competencies, for instance, can be the basis for the poor performance of construction projects and implementation of force account in public procurement (Mwelu et al., 2020; Stephen, 2021).

Also, studies by Apiyo and Mburu (2014) support the current study's findings. These studies provide a basis for utilising staff competencies in procurement activities to improve organisational operations. Staff competence in the form of specific knowledge in specialisation acquired through training and learning may strengthen the practitioners to meet the work challenges and produce the intended results. Therefore, developing skills for procurement practitioners is necessary to facilitate adequate performance in organisational operations (Changalima & Ismail, 2019). On the other hand, Stephen (2021) established that management incompetence affected Tanzania's implementation of force account projects. Thus, competence in implementing force account is necessary to ensure the approach's effectiveness in the Tanzanian local government authorities' construction projects.

5. Conclusions, recommendations, limitations and areas for further studies

Based on the main results of the current study, it is concluded that management support and staff competence are the important determinants of the effectiveness of the force account approach in Tanzanian local government authorities. Among the two factors, staff competence is the main factor for explaining the effectiveness of the force account approach, with the

largest beta coefficient compared to management support. Therefore, staff competence contributes much to the variation of the effectiveness of force account. In addition, staff competence is the main factor in the effectiveness of management support. However, management support should not be discarded when emphasising the implementation of the force account approach as the variable also positively contributes to the effectiveness of the force account approach in Tanzanian local government authorities. Lastly, the study provides necessary recommendations for public procurement practitioners in local government authorities. The results emphasise that staff competence is an important factor for the effectiveness of the force account approach. Therefore, procurement practitioners in respective local government authorities should ensure that they are competent in the execution of procurement activities, including implementing the force account approach. Also, top management in the respective local government authorities should provide training to the stakeholders involved in the force account.

The study has some limitations that provide an avenue for further studies. Firstly, the study considered only management support and staff competence as factors determining the effectiveness of the force account approach in construction projects in Tanzanian local government authorities. Therefore, future studies can be conducted to investigate other factors that may explain the variance in the effective implementation of the force account approach. These studies may include factors such as regulatory compliance, human resource practices and contractors' capacities that may affect the effective implementation of force account projects. Also, future studies can be conducted by obtaining opinions from central governments and other public procuring organisations, as the current study focuses on local government authorities. Investigation from other public sector organisations is more likely to enhance and extend the current study's findings.

Declaration of conflicting interests

The author(s) declared no potential conflicts of interest with respect to the research, authorship, and/or publication of this article.

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