

# The Value of Professionalism: Implication for Value for Money in Projects Implemented by Force Account Procurement Method in Tanzania

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## **Abstract**

*This study aimed to describe the implication of professionalism on Value for Money (VFM) in the construction projects of higher learning institutions implemented by force account procurement method in Tanzania. Positivism philosophy was employed through collection of quantifiable facts from the force account team members of the selected higher learning institutions in Tanzania. Census approach was used to approach 64 members. The data collected was analyzed using ordinal logistic regression at a confidence interval of 95%. The null hypotheses were rejected implying that knowledge, experience and integrity are the important parameters of professionalism in implementation of force account projects. Consequently, acknowledgement of professionalism in force account projects realizes VFM in construction projects. Practically this study shows how knowledge, experience and integrity of force account team members helps to realize VFM in force account projects in the context of Tanzania. Correspondingly this study has multidisciplinary contribution involving a blend of management, procurement, and project management. Theoretically, the study enlightens professionalism as a resource advantage as stipulated by Resources-Based View Theory. Also, the study contributes to responsible management goal and that of quality education for all as encouraged by SDGs. This study limited in disclosing the link between professionalism and VFM. Contemporarily, since environmental issue is a global agenda, it is imperative to include it in this study. Also, Sustainable Development Goals (SDGs) champion the application of Corporate Social Responsibility. Generally, future studies should focus on the application of CSR in force account projects.*

**Keywords:** Procurement, Value for Money, Human Resources Management, Professionalism.

## 1.0 BACKGROUND TO THE STUDY PROBLEM

The construction industry serves a key function in supporting social-economic well-being (Zhou et al., 2022; Sayidganiev et al., 2022). Essential construction outputs like roads, bridges, railways, and buildings form the backbone of global progress. The infrastructure of well-established countries contributes to enhanced national productivity and service provision. Nonetheless, lapses in construction practices could thwart economic advancement leading to unfavorable outcomes due to the high costs stemming from subpar project performance (Tekka, 2018). Strategies such as force account mechanisms have evolved, involving multiple stakeholders to elevate operational efficiency (Matto, 2023). Even highly developed nations have embraced the force account method to extract the potential of this procurement approach in construction endeavors, yielding Value for Money (VFM) in projects (Patil and Nadaf, 2017). However, implementation of force account method engages manpower of the organization with the project for close daily supervision of the local technicians instead of employing project consultants (Mchopa, 2020). Public procurement associated with construction projects largely involves huge sums of money as compared to procurement of other requirements (URT, 2023). Therefore, a sense of responsible management is very crucial as per Sustainable Development Goals (SDGs). The use of professionalism in an organization to supervise assignments is clearly conceptualized with knowledge, experience and integrity as per Alsughayer (2021).

In Africa, force account methodology has gained traction in various countries, driven by professionalism instilled through the engagement of procuring entities and effective human resource management to maximize VFM. For instance, Uganda has successfully employed the force account technique in road construction projects with enhanced efficiency (Tekka, 2017). In Tanzania, the implementation of force account practices has yielded multifaceted benefits (URT, 2019). The force account method is featured with the usage of the resources of the organization in terms of manpower and equipment throughout execution of the project (URT, 2022). The legal framework of Tanzania empowers procuring entities to capitalize their resources to execute construction projects (URT, 2022). However, when a procuring entity opts for force account procedures, it necessitates the engagement of local skilled labor, work assignment, and supervision for the execution of the project (URT, 2018). According to Tanzania Procurement Journals (TPJ's) (2018) reports, the Tanzanian government realized substantial savings, amounting to Tzs. 398 billion by partnering with Tanzania Building Agency (TBA) for the 2017/2018 financial year. This achievement was attributed to the deployment of skilled human assets, modern equipment, and machinery to achieve exemplary

standards. However, the specific influence of individual employee competence in achieving peak work standards remains a subject requiring further clarification. Professionalism in execution of public procurement is of paramount importance, aligning with principles of good governance. The realm of public procurement in Tanzania includes execution of works in terms of construction via competitive bidding. The contemporary regulatory framework for these endeavors is shaped by the Public Procurement Act of Tanzania (URT, 2022), coupled with the 2016 amendments (URT, 2016), in conjunction with the Public Procurement Regulations of 2013 (URT, 2023) and 2016. These legislative statutes underscore the guiding principles, methodologies, and approaches to public procurement, emphasizing equitable competition, transparency, accountability, and integrity throughout the procurement processes.

For instance, since 2016, the Tanzanian government has allocated funds for infrastructure renovation and remodeling, employing force accounts as a procurement mechanism (Shengeza, 2018). This entails procuring necessary supplies from suppliers and utilizing on-site technical labor for project execution. Notably, the Ministry of Education directed that priority for procurement of works should be on the usage of force account method (Mchopa, 2020). While public procurement through contracts can be time-consuming and costly, force accounts present an avenue for enhancing timelines and service quality through in-house control over resources (Mbabazi and Mugurusi, 2018). However, despite the evident potential benefits, force account method also exposes the government to significant procurement and supply risks. Proper use of force account method goes with availability of resources in terms of human resource, funds, equipment and materials (Mchopa, 2020). However, Mbabazi and Mugurusi (2018), underscored that despite professional literature, the modality of force account remains a covert method both theoretically and practically, consequently, empirical evidence is crucial for improving the performance for the sake of realizing VFM.

The best practice in construction management involves the tripartite of consultant, contractor and the client (Alkilani and Loosemore, 2024). However, force account encourages use of local experts under supervision of available staff (Mchopa, 2020). In order to ensure realization of value for money out of force account projects, the government introduced a guideline insisting the use of professionals (URT, 2020). Despite the government use of specialized staff, it has been realized that most of the staff engaged in supervision of force account projects don't possess relevant professional qualifications (Matto, 2023). Professionalism recognizes knowledge, experience and skill as key in realizing the best outcome. However, having unsatisfactory value for money out of the

projects executed by force account methods signifies the need to establish on how specifically knowledge, experience and skills serve as the root cause for achievement of VFM.

The use of the available staff with the expectation of compliance to the provided guidelines on implementing force account is now a popular way of executing government construction projects. Projects are expected to be executed in a manner that provides VFM to the public (Changalima et al., 2020). However, among the important resources which are needed in daily execution of the projects is human resource among other resources (Roh and Sung, 2024). Professionally, constructions executed using the combination of client, contractor and consultant are believed to be more superb but they are resource consuming as compared to force account projects (Macharia, 2023). In higher learning institutions, different professionals such as lecturers are used to supervise the projects under minimum assistance of engineers. The supervision is provided by the local construction technicians (Mwishwa, 2022). Professionalism is paid attention to as it is known that once it is properly utilized it results to better performance (Stone et al., 2024). SDGs stress that responsible management is needed in the organizations (Medina-Hernández et al., 2023). Principles of good governance demand professionalism as of key stake in delivery of public service (Sari, 2023). Therefore, having force account projects under supervision of different professionals calls for the need to launch the relationship found amid professionalism and VFM in effecting force account procurement schemes. Professionalism is a function of knowledge, experience and integrity (Lyson et al., 2012). Either, due to the importance of achieving the SDGs, the study was conducted in higher learning institutions in order to have peripheral impact on the goal for quality education for all as noted by Chankseliani and McCowan (2021).

## **2.0 LITERATURE REVIEW**

### **2.1 Theoretical review**

This part discusses Resource-Based View Theory (RBV) to analyse the sway of professionalism on VFM in force account projects in higher learning institutions. According to Grant (1991), it operates under the premise that an organization's performance is significantly influenced by the availability of resources. RBV primarily centers on an organization's resources and capabilities, which have the potential to enhance its competitive advantages. The effective implementation of Force Account in ensuring the timely completion of building projects relies on the organization's internal resource pool, encompassing human, financial, capital, and intangible resources, to effectively execute its strategies and plans (URT, 2023). RBV has its foundation in the field of business management, serving as a

framework for managing strategic resources within a company (Kruesi and Bazelmans, 2023). The RBV emphasizes the source of productivity and underscores its significance for an organization's competitive edge. As expounded by Barney (1991), RBV serves as a framework to assess internal strengths and weaknesses, grounding its assumptions on fundamental principles. A firm's productive utilization of resources lies at the heart of RBV's application. This notion pertains to the allocation of resources within the firm, which can be challenging considering the nature of the existing procurement systems. The success of the organization relies on human resource as the core resource for transforming other factors of production such as land, capital and infrastructure into outputs (Stone et al., 2024). Consequently, professionalism is of key stake in human resource management (Toan, 2023). Therefore, the theoretical framework of the study is aligned with RBV as it underscores the organization's engagement with the competency of human resources in terms of experience, integrity, and knowledge with respect to achievement of VFM in force account projects.

## **2.2 Empirical literature review**

### **2.2.1 Knowledge of team members Vs VFM in force account projects**

Proper management of knowledge is highly described as of essence in project management Migdadi, 2021 and Pereira et al., 2021). Specifically, Mwaiseje and Changelima (2020) described that human capital theory-related variables competencies based on the knowledge determined by education level influences the attainment of VFM in force account projects. However, the study based on the central government whose major aim is more administrative oriented as compared to the higher learning institutions which are more academic oriented. Yohana (2020) utilized a mixed-methods approach to assess the competencies of personnel in Tanzania Police Force headquarters construction projects and realized that the methods improve cost-effectiveness in building projects. The study's findings showed professionalism is very important in execution of the projects. However, based on URT (2011) the public procurement practices of defense forces is more of single source and hence even where force account is used still most of its requirements can be acquired using single source approach contrary to the study at hand. Mohamed (2019) largely described lack of knowledge featured with lack of understanding on procurement principles, political interference, managerial pressures, inadequate training, shortage of qualified and knowledgeable procurement professionals was strongly documented to affect the efficiency. The study of Mohamed (2019) was conducted in local government authorities whose organization set up is quite different from that of higher learning institutions and hence there is a need for

mechanism that will assist wider generalization. Generally, due to the above findings the following hypothesis was established;

*Ho<sub>1</sub> Knowledge of force account team members doesn't influence achievement of VFM.*

### **2.2.2 Experience of force account team members Vs VFM in force account projects**

A study “Ensuring Contract Management Capability in the Government”, conducted at the Education Department by Crawford (2019), in South Wales demonstrates there is a strong relationship between policies and procedures for achieving VFM. Professionals are the ones who are capable of interpreting policies and procedures more proficiently. It is therefore, important to duplicate the related study of Crawford (2019) which was conducted in a developed country to the developing ones. Equally important, Banda (2017) described a scarcity of experienced procurement practitioners and professionals was the predominant challenge hampering the assessment of value-for-money in various public institutions in South Africa. Nsia-Asare et al., (2016) pointed that lack of experienced procurement practitioners has substantially contributed to the compromised efficiency in procurement. The study of Banda (2017) concentrated on the entire public procurement while the study at hand focused specifically on force account method as a contemporary agenda in public procurement and hence there is a need for scientific generalization. Tekka (2017) who focused on selected secondary schools and teachers' training colleges revealed that despite confronting challenges, the application of the force account method notably facilitates local skilled laborers in augmenting their income and knowledge. Similarly, Mugurusi *et al.*, (2016) identified a deficit in technical staff, accompanied by insufficient technical skills and experience among them hinders application of force account successfully. However, studies of Tekka (2017) and Mugurusi et al., (2016) were conducted in other countries other than Tanzania. However, site experience is described as of a very great essence in project management (de Sivatte et al., 2021; Lattrich and Büttgen, 2020). Therefore, the use of inexperienced staff called for the need to undertake this study. Equally important, given considerable variation that exists among different nations in terms of public procurement law and public service management, it remained imperative to establish the causality between knowledge of personnel and value for money achievement in Tanzania by postulating the hypothesis below;

*Ho<sub>2</sub> Experience of personnel of force account team members doesn't influence achievement of VFM.*

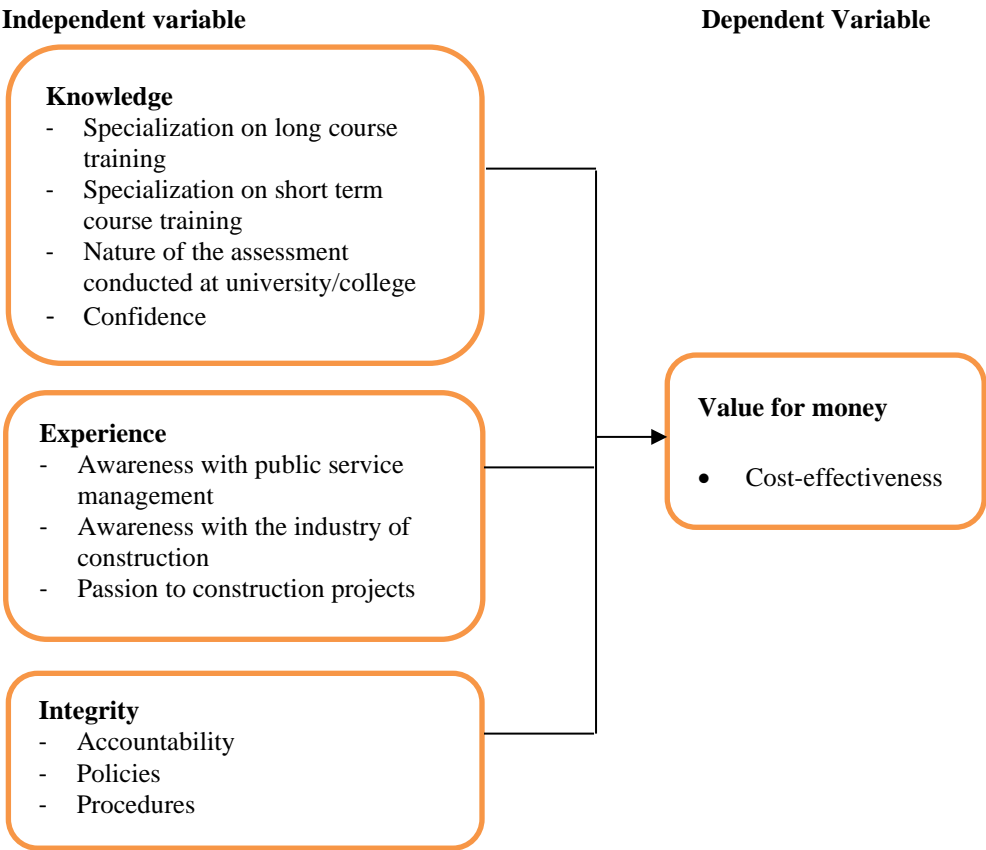
### **2.2.3 Integrity of force account team members Vs value for money in force account projects**

The study conducted by Mwaiseje and Changelima (2020) among other things explored the interplay of integrity and the attainment of value-for-money and underscored significant relationship in procurement contexts. The study covered the central government which in terms of integrity is governed by other rules and regulations apart from the Public Procurement Act of Tanzania as compared to this study which focused on academic arena using higher learning institutions. The study by Ndyana (2020) realized that there is unsatisfactory compliance to the laws and regulations governing the usage of force account mode as one of the procurement methods. Professionals are expected to easily understand issues related to the implementation of their daily undertakings. Having the use of different experts and local technicians in force account (Mchopa, 2020) attracted the conduct of this study which extended lack of compliance integrity-wise to the realization of VFM in force account projects. In South Africa it was realized that there is an acute problem of fraud in procurement practices (Marakalala, 2023). However, force account is a method that demands highest level of self-commitment, and hence there was a call for the need to study how integrity is executed in force account procurement projects towards the realization of VFM in higher learning institutions in Tanzania. Generally, in order to obtain common thoughts on the relationship of integrity in force account operations versus VFM, the following hypothesis was postulated;

*Ho<sub>3</sub> Integrity of force account team members doesn't influence achievement of VFM.*

### **2.3 Conceptual framework**

Conceptual framework designates the logical development of an event or phenomenon that is being studied (Leavy, 2022). Conceptual framework illustrates a diagrammatic representation of the variables. Moreover, the dependent variable of the study is VFM of which is influenced by independent variables which are knowledge of personnel, the influence of personnel skills and role of ethical consideration of force account team members.



**Figure 1:** Conceptual framework  
Source: Literature Review (2023)

**3.0 RESEARCH METHODS**

The study was undertaken in higher learning institutions found in Dodoma, Dar es Salaam, Mtwara, Arusha, Simiyu and Singida regions in Tanzania. The logic for the choice of those regions is centered on the presence of higher learning institutions with force account projects in those regions. The sampling units was 64 force account team members from the selected higher learning institutions. Based on the fact that respondents were only 64 census approach was used to include all 64 staff into the sample size. Census approach is documented to have accurate results (Walker, 2023). Other studies that employed census approach with their sample sizes were Mwakyeja and Kimario (2024): 67 respondents, Kamau (2013):56 respondents and Kimario and Mwagike (2024):55 respondents. The use of census approach avoided the biasness of the study and hence fair generalization of the study (Lohr, 2021). Philosophically this study employed positivism approach. The rationale behind the use of positivism is due to the fact that this study adopted quantitative methods to test the postulated hypothesis so



as to obtain quantifiable numeric facts which are believed to be more scientific and of no biasness (Alharahsheh and Pius, 2020). The numerical facts were collected using survey method aided by structured questionnaire. Based on the rationale that there was no need to track record on the phenomena of the study then cross-sectional design was used. Further explanatory design was used to clarify the relationship among explanatory variable (professionalism) and response variable (VFM) as suggested by Toyon (2021).

The data were operationalized as follows; independent variables were conceptualized as knowledge, experience and integrity. The construct of knowledge was indexed as specialization on long course training, specialization on short term course training, nature of assessment during learning and the confidence of the personnel. The constructs of experience were conceptualized as specialization on long course training, familiarity with construction projects in public service management, passion to construction projects. Integrity was gauged by accountability and compliance to policies and procedures by force account team members. The measurements for the constructs of explanatory variables were all captured with the help of 5-ordinal scale because they were all aiming at capturing expressive opinions from the team members. Other scholars in social science who used ordinal scale are Kimario and Kira (2023), Magoma et al. (2024), Matimbwa and Kamala (2024). The dependent variable VFM was measured in terms of cost-effectiveness and captured using Likert scale. Based on the nature of the variables falling in this cause-effect relationship, ordinal logistic regression technique helped to examine the data as required by Starbuck (2023).

## **4.0 FACT FINDINGS AND THEIR DISCUSSIONS**

### **4.1 Reliability**

Data obtained were tested using Cronbach Alpha approach in order to realize if the findings are really consistent for generalization (Nasir and Sukmawati, 2023). Reliability statistics of the study data realized coefficient of results as follows; knowledge (0.76), experience (0.70) and integrity 0.80. Therefore, since coefficient of results for all variables was over and above 0.7 then it was ruled that the data is reliable for inferential statistical findings as per Purwanto *et al.*, (2021).

### **4.2 Diagnostic Test**

All parametric test demands diagnostic tests of the assumptions prior to inferential statistical findings (Field, 2024); therefore, the model fitness and the multicollinearity tests were conducted. The Pseudo R square using Nagelkerke value was 67.2% implying that knowledge and integrity of the force account team

members jointly the VFM of the higher learning institutions by 67.2%. The rule of thumb suggested that VIF should be less than 10 to suggest absence of multicollinearity (Senaviratna and Cooray, 2019). Further, the multicollinearity tests were checked and the values were 1.246 (knowledge of team members), 1.5616 (experience of team members) and 1.502 (the integrity of team members). It was ruled that there is no multicollinearity between independent variables of the study as the canon of thumb of Senaviratna and Cooray (2019).

### 4.3 Inferential statistical results

Statistically, the significance level of less than 0.05 was used to establish the association between predictor variables and the response one. If the p-value associated with the test is less than a predetermined significance level (usually 0.05), then the coefficient is considered statistically significant indicating that there is evidence of an association between the predictor variable and the outcome variable (Di Leo and Sardanelli, 2020). The findings from Table 1 show an overall inferential statistical finding of the causality of professionalism and VFM in force account-based projects in higher learning institutions of Tanzania.

**Table 1:** Inferential statistical findings of professionalism vs value for money

		Unstandardized Coefficients		Standardized Coefficients		Collinearity Statistics	
Model		B	Std. Error	Beta	Sg.	Tolerance	VIF
<b>1</b>	(Constant)	-0.158	0.317		0.619		
	Knowledge	0.252	0.081	0.263	0.003	0.803	1.246
	Experience	0.240	0.118	0.197	0.045	0.619	1.616
	Integrity	0.524	0.110	0.445	0.000	0.666	1.502

Source: Field Data (2023)

#### 4.3.1 Knowledge of personnel on VFM in force account projects

Refer to Table 1, an ordinal regression was conducted to investigate the relationship between personnel knowledge and achieving VFM on selected force account projects in higher learning institutions as postulated in  $H_{01}$ . Having the p value of 0.003 and  $\beta$  estimate of 0.237, the  $H_{01}$  was rejected. The findings agree to those of Natarajan and Kumar (2023) and Ouyang and Zhang (2023) conducted in other related settings. Further, analysis as per Table 2 was conducted to obtain an in-depth result of the constructs forming knowledge of the personnel. Moreover, the results indicated that knowledge of personnel significantly influenced the achievement of VFM on force account projects ( $p < 0.05$ ). In assessing this, the study used specialization on short-term and long-term course training as indicators of knowledge of personnel. It was found that specialization in short-term training was associated with a coefficient of 0.461

(SE = 0.23, df = 1, Wald = 4.031, p = 0.045), while specialization in long-term training was associated with a coefficient of 0.384 (SE = 0.105, Wald = 13.326, df = 1, p < 0.001). Nature of the assessment conducted at university/college was associated with a coefficient of 0.088 (SE = 0.109, df = 1, Wald = 0.664, p = 0.015), and confidence was associated with a coefficient of 0.234 (SE = 0.07, df = 1, Wald = 11.309, p = 0.001).

The results suggest that personnel knowledge plays an important role in achieving VFM on force account projects in higher learning institutions. Specifically, specialization in long-term training and confidence were found to have the strongest positive association with achieving VFM in force account-based projects while specialization in short-term training and nature of the assessment had weaker but still significant associations. These results concur with those of Mwaiseje and Changalima (2020), Yohana (2020), and Crawford (2019). This implies that the organizations with knowledgeable employees are more likely to achieve VFM compared to those with employees who are not knowledgeable under force account. Furthermore, these findings agree with the Resource-based theory, which argues that resources possessed by an organization determine the competency of the organization. Therefore, knowledge is regarded as a valuable professional resource for the success of force account-based projects as per RBV theory.

**Table 2:** Parameter estimates of constructs of knowledge on VFM

		Estimate	Std. Error	Wald	df	Sig.	95% Confidence Interval	
							Lower Bound	Upper Bound
Threshold	[VFM = 1.00]	1.604	0.688	5.433	1	0.02	2.952	0.255
	[VFM = 2.00]	1.876	0.668	7.889	1	0.005	0.567	3.184
Location	Short term							
	training	0.461	0.23	4.031	1	0.045	0.912	0.011
	Long term							
	training	0.384	0.105	13.326	1	0.000	0.178	0.591
	Assessment	0.088	0.109	0.664	1	0.015	0.301	0.124
	Confidence	0.234	0.07	11.309	1	0.001	0.098	0.371

Source: Field Data (2023)

#### 4.4 Experience of force account team members vs VFM

Ordinal logistic regression was conducted to assess the influence of experience of personnel on achieving VFM on selected force account projects in higher learning institutions (refer to Table 1). The hypothesis  $H_{02}$  was rejected as its p value was 0.045 and the  $\beta$  estimate was 0.240. The findings support those of Mok *et al.*, (2023) and Pemberton and Kisamore (2023) conducted in other settings. Further analysis of experience of personnel as per Table 3 revealed that awareness with public service and construction projects in the public sector are

important attributes that were used to assess experience of personnel. The results of the study indicated that achieving VFM was significantly influenced by the familiarity of personnel with public service management ( $\chi^2 = 6.031$ ,  $df = 1$ ,  $p = 0.021$ ), and with construction projects in public service ( $\chi^2 = 14.326$ ,  $df = 1$ ,  $p < 0.001$ ). Specifically, personnel who were more familiar with construction projects in public service were more likely to achieve VFM compared to those who were less familiar, also personnel who were more familiar with public service management were more likely to achieve VFM compared to those who were less familiar. These findings suggest that familiarity with the specific type of project is an important factor to consider when aiming to achieve VFM on force account constructed projects in higher learning institutions. By leveraging the expertise of personnel who are familiar with the specific type of project, institutions can increase the likelihood of realizing VFM and maximize the benefits of their investments. Overall, these findings highlight the importance of familiarity with projects in higher learning institutions. By leveraging these factors, institutions can increase the likelihood of achieving VFM and maximize the benefits of their investments. These findings concur with those of Crawford (2019), Titus and Will (2016) and Banda (2017). Therefore, experience of team members serves as another resource for enriching the performance of the force account projects.

**Table 3:** Experience of force account team members vs VFM

		Estimate	Std. Error	Wald	df	Sig.	95% Confidence Interval	
							Lower Bound	Upper Bound
Threshold	[VFM = 1.00]	2.604	0.688	8.433	1	0.012	1.952	3.255
	[VFM = 2.00]	1.876	0.668	7.889	1	0.005	0.567	3.184
Location	Public service management	0.761	0.23	6.031	1	0.021	0.511	1.011
	Construction Projects in public service	0.684	0.105	14.326	1	0.000	0.478	0.891

Source: Field Data (2023)

#### 4.4.1 The role of integrity of personnel force account team members on VFM

In assessing the role of integrity of personnel on achieving VFM on selected force account projects, an ordinal regression was conducted and the  $H_{03}$  was rejected because the p value was 0.524 and the  $\beta$  estimate was 0.524 (Refer to Table 1). These results are supported by those of related studies conducted by Mahuwi and Israel (2024) and Kademteme and Bvuma (2023). A further step of analysis as per Table 4 realized that accountability, policies and procedures are the indicators that were used to measure integrity. The study found that accountability ( $\chi^2 = 3.128$ ,  $df = 1$ ,  $p = 0.027$ ), policies ( $\chi^2 = 7.124$ ,  $df = 1$ ,  $p = 0.008$ ), and procedures ( $\chi^2 = 6.762$ ,  $df = 1$ ,  $p = 0.009$ ) were all significantly associated with achieving

VFM. Specifically, personnel who were more accountable were found likely to achieve VFM compared to those who were less accountable. Similarly, personnel who were more familiar with policies and procedures were found more likely to achieve VFM compared to those who were less familiar.

Generally, these findings suggest that the role of integrity of personnel is an important factor to consider when aiming to realize VFM on force account-based projects in higher learning institutions. By promoting a culture of accountability and encouraging personnel to be flexible and innovative in their approach to policies and procedures, institutions can increase the likelihood of achieving VFM whilst maximizing the benefits of their investments. These findings have also been reported in other studies including Mwaiseje and Changalima (2020), Ndyana (2020), and Crawford (2019). This illustrates that integrity can support better VFM. Generally, integrity refers to one of the important components of internal resources that organizations can use to enrich the performance of firms.

**Table 4:** The role of integrity of personnel force account team members on VFM

		Estimate	Std. Error	Wald	df	Sig.	95% Confidence Interval	
							Lower Bound	Upper Bound
Threshold	VFM = 1.00	0.876	0.342	2.654	1	0.003	0.191	1.943
	VFM = 2.00	1.209	0.418	4.572	1	0.032	0.389	2.029
Location	Accountability	0.543	0.215	3.128	1	0.027	0.035	1.121
	Policies	0.762	0.136	7.124	1	0.008	0.494	1.03
	Procedures	0.458	0.082	6.762	1	0.009	0.297	0.619

Source: Field Data (2023)

## 5.0 CONCLUSION, IMPLICATIONS AND LIMITATIONS OF THE STUDY FINDINGS

### 5.1 Conclusion

The results showed that professionalism is of great essence for realization of VFM in force account-based projects. Specifically, knowledge of team members grounded by prior training in terms of long course training or long training is of great essence. The real knowledge needed under this sort of environment is the one generated out of the best assessment during training. Experience of team members in executing force account assignment has a key stake. The experience should look into familiarization with the public sector management and familiarization with construction assignments. Construction projects goes with usage of huge sums of money and hence integrity is fundamental and hence compliance to the policies and procedures serve as useful for accountability and hence realization of VFM in force account based projects in higher learning institutions.

### 5.2 Implications of the study findings

The study shows how knowledge and experience of force account team members helps to realize VFM in force account projects in higher learning institutions of Tanzania. Also, the study contributes to the goal of responsible management pioneered by SDGs through declaring how integrity is very important in management of force account resources in construction projects. The responsibility is realized through good governance realized by accountability grounded by sticking to the policies and procedures governing implementation of force account projects in higher learning institutions of Tanzania. Further, the study has multidisciplinary contribution involving a blend of the fields of procurement, human resources management and partly the construction field. Theoretically, the study enlightens on how professionalism is a resource advantage of the firms as stipulated by Resources Dependency Theory. Peripherally, as SDGs insist on quality education for all, the study struggled to ensure realization of VFM in force account construction projects of higher learning institutions in Tanzania.

### 5.3 Limitations of this study

This study limited itself to professionalism which in fact is an internal resource as per RBV theory. Therefore, future study should include external environmental factors that affect the performance of projects implemented by force account procurement method. Contemporarily, the issue of a sustainable environment is now a global agenda in the construction field. Therefore, it is imperative to include circular economy and or green space in the force account procurement-based projects. Equally important, responsible management goal of the SDGs champions on the use of Corporate Social Responsibility and hence the incorporation of CSR in this study would have added value to the study. Therefore, future studies should address the inclusion of environmental and CSR agenda in force account-based projects.

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