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RESEARCH ARTICLE

Efficiency of Resource Utilisation under the Force Account Approach in Managing Public Secondary School Infrastructures in Kishapu District, Tanzania

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ABSTRACT

This study examined the efficiency of resource utilisation under the Force Account approach in managing public secondary school infrastructures in Kishapu District, Tanzania. Reintroduced by the Tanzanian government in 2016, the Force Account aims to enhance cost-effectiveness, transparency, and community participation in school construction and maintenance. Guided by Project Management Theory (PMT), the study employed a mixed-methods design, integrating quantitative and qualitative approaches to collect data from 149 participants, including education officers, school heads, bursars, teachers, and community members. Quantitative data were analysed using descriptive statistics, while qualitative data underwent thematic analysis. Findings revealed that although the Force Account has expanded school infrastructure and reduced procurement delays, inefficiencies persist due to weak supervision, limited technical skills, and inadequate transparency. Poor material management, political interference, and insufficient monitoring mechanisms further constrained resource efficiency. The study concludes that the Force Account remains a valuable model for community-based infrastructure management, but its success depends on strong institutional capacity and effective governance. It recommends continuous training for school administrators and education officers, participatory monitoring and open financial reporting to promote transparency, and the adoption of digital oversight tools to strengthen accountability and sustainability. The study contributes to policy and theoretical discourse by demonstrating how the principles of Project Management Theory can guide efficient and transparent management of educational infrastructure in developing contexts.

Keywords: Force account; resource utilization; project management theory; efficiency; public secondary schools; infrastructure management; tanzania

INTRODUCTION

Education is widely recognized as the cornerstone of socio-economic transformation, and the efficiency with which educational infrastructure is managed is a key determinant of learning outcomes. In Tanzania, efforts to provide equitable and inclusive secondary education

have been constrained by persistent gaps in infrastructure planning, financing, and maintenance. Many public schools continue to operate under overcrowded and inadequate conditions that compromise the quality of education. In response, the government reintroduced the Force Account approach

in 2016 as an alternative to traditional procurement methods, aiming to improve cost-effectiveness, efficiency, and transparency while fostering local community participation in school infrastructure projects (PPRA, 2022; World Bank, 2020).

The Force Account approach allows government institutions to execute construction projects using their own personnel, materials, and equipment rather than contracting external service providers. This model emphasizes three critical dimensions—efficient resource utilisation, institutional culture, and stakeholder involvement—that collectively influence its success (Foster & Boadu, 2020). The approach reduces contractor-related overheads, accelerates project initiation, and promotes flexibility in implementation (Mlinga, 2018). Additionally, it builds local capacity by engaging communities in construction activities, thus enhancing technical skills and fostering a sense of ownership. The method also reinforces accountability and transparency through direct supervision by public officials, helping to minimize corruption and ensure sustainability (UNESCO, 2022). Globally, the Force Account model has proven effective in contexts requiring rapid, low-cost, and community-driven infrastructure delivery. Historically, it originated in the United States and the United Kingdom during the World Wars to facilitate the swift construction of military infrastructure (Mlinga, 2018). In recent decades, it has been applied in countries such as Brazil, India, and Kenya to expand educational facilities and promote local employment (Pinto, 2021; Emrey-Arras, 2025; Karanja & Ogutu, 2022). Evidence shows that when managed effectively, Force Account projects achieve faster completion rates and greater community ownership compared to traditional contracting models (FEMA, 2023; Jovenatus & Kissoka, 2024). However, challenges such as weak oversight, limited managerial competence, and inconsistent quality control have also been reported (Rekunen et al., 2024).

In Tanzania, the Force Account approach has a long history dating back to the Ujamaa period of the 1960s and 1970s, when community self-reliance guided national development. Though the approach was later abandoned due to inefficiency and corruption, it was revived in 2016 under the Public Procurement Act (2011) and its 2016 Amendment to accelerate infrastructure development, particularly in education and health sectors (URT, 2023). Through this model, the government has constructed thousands of classrooms, laboratories, and teachers' houses,

particularly in rural areas where contractors are scarce or costly. Nonetheless, studies continue to highlight managerial weaknesses, inadequate monitoring, and bureaucratic constraints as significant barriers to achieving full efficiency (Foster & Boadu, 2020; Carter & Feldman, 2020).

The Kishapu District in Shinyanga Region exemplifies both the opportunities and challenges of implementing the Force Account. Despite notable infrastructure improvements since 2016, the district still faces shortages of classrooms, laboratories, and sanitation facilities that negatively affect learning conditions (URT, 2023). Weak technical supervision, delays in material delivery, and limited transparency in resource management have hampered the approach's potential impact. Against this backdrop, this study assesses the efficiency of resource utilisation under the Force Account approach in managing public secondary school infrastructures in Kishapu District. The findings aim to inform policymakers, education administrators, and development practitioners on how to strengthen institutional capacity, enhance community participation, and improve efficiency and accountability in the management of educational infrastructure across Tanzania and other developing contexts.

REVIEW OF LITERATURE

Theoretical Review

The theoretical framework underpinning this study is grounded in Project Management Theory (PMT) developed by Henry Gantt (1861–1919). The theory provides a structured approach to project execution through systematic planning, coordination, and control of resources to achieve specific objectives within defined constraints of cost, time, and quality. PMT emphasizes clear goal-setting, task sequencing, scheduling, and accountability mechanisms that ensure efficiency and effective performance (Eddisons, 2023). It is particularly relevant in public sector projects where multiple stakeholders, limited budgets, and strict timelines often complicate implementation. According to Kenton (2024), the application of PMT principles enables organizations to minimize risks associated with resource wastage, poor coordination, and delayed delivery. In the context of educational infrastructure, PMT provides the conceptual framework for understanding how government institutions can utilize the Force Account approach to enhance transparency, ensure efficient allocation of resources, and promote accountability in project execution.

Applying PMT to the management of public secondary school infrastructures under the Force Account approach involves recognizing the project lifecycle, which includes initiation, planning, execution, monitoring, and closure (Priote, 2015). Each of these stages demands deliberate coordination among stakeholders to ensure that objectives are achieved efficiently. During initiation, project goals are defined and resources allocated; during planning, timelines and budgets are established; execution focuses on implementing the plan using the allocated resources; and monitoring ensures continuous evaluation of progress to maintain efficiency. In the Force Account context, these phases must be integrated with community participation and institutional accountability mechanisms. Foster and Boadu (2020) highlight that when project management frameworks are weak or not adhered to, Force Account projects tend to suffer from poor coordination, resource leakages, and reduced value for money. Thus, adherence to PMT principles is vital to overcoming operational inefficiencies and achieving cost-effectiveness.

Moreover, Project Management Theory integrates the principles of participatory management and accountability, which are essential within the Force Account framework. As noted by Mlinga (2018) and UNESCO (2022), effective project management enhances communication, fosters transparency, and strengthens the sense of ownership among stakeholders key components of sustainable development. The theory supports the idea that the efficiency of resource utilisation depends on proper coordination between institutional culture, leadership, and stakeholder engagement. In the case of Kishapu District, where technical expertise and resource monitoring capacities are often limited, PMT provides a useful lens for analysing how project oversight, planning efficiency, and community participation influence the outcomes of infrastructure projects. Through PMT, this study thus examines how strategic project management practices can improve efficiency and accountability in the implementation of Force Account projects in public secondary schools.

Empirical Review

Empirical studies on the Force Account approach across different contexts provide diverse insights into its efficiency, challenges, and sustainability. Yoon and Merry (2018) demonstrate that when properly managed, Force Account projects can achieve substantial cost savings and improve accountability

since school administrations directly supervise construction activities. Similarly, the World Bank (2020) and UNESCO (2022) affirm that the Force Account approach enhances cost efficiency, accelerates project timelines, and stimulates local employment by engaging community labour. In Kenya, Karanja and Ogutu (2022) found that community-driven participation through Force Account strengthened transparency and ownership of school infrastructure, leading to more durable outcomes. However, while these studies highlight efficiency gains, they also reveal persistent challenges in monitoring and quality control, indicating that effective project management systems are essential for realizing the full benefits of the Force Account approach.

Research from other developing contexts further underscores these challenges. In Ghana, Osei (2018) observed that projects implemented through Force Account frequently suffer delays and poor quality due to inadequate planning, shortage of skilled labour, and weak procurement oversight. Similarly, Rekunen et al. (2024), in their analysis of resource allocation in Ukraine, identified inefficiencies in project implementation caused by bureaucratic delays and inadequate monitoring systems. These studies point to the need for improved planning, technical supervision, and stakeholder coordination in public projects. In the Tanzanian context, Mayani (2019) and Mwalukasa (2023) confirm that while the Force Account method ensures value for money and enhances cost efficiency, its performance is constrained by limited technical capacity and weak accountability frameworks. These findings collectively suggest that efficiency gains under the Force Account system are not automatic but depend on institutional discipline and management competence.

Further empirical evidence from Tanzania reinforces the mixed outcomes of the Force Account approach. Massawe (2023) reported that while the approach has led to visible improvements in infrastructure delivery, particularly in the education sector, inefficiencies persist due to inadequate training of project implementers and insufficient financial oversight. In a related study, Mwirabu and Mohinder (2020) emphasized that managerial competence and stakeholder participation significantly influence the success of Force Account projects in public secondary schools. They found that effective monitoring, evaluation, and collaboration between educational administrators and community members are key to optimizing resource utilisation.

Similar observations were made by Pinto (2021) in Brazil and Emrey-Arras (2025) in India, who noted that the success of community-based infrastructure projects depends on the synergy between institutional leadership and community engagement. Collectively, these studies underscore that while the Force Account approach offers a promising framework for cost-effective infrastructure delivery, its efficiency in practice especially in contexts like Kishapu District is determined by the strength of project management systems, the competence of stakeholders, and the extent of local accountability.

METHODOLOGY

This study adopted a mixed research approach, integrating both quantitative and qualitative methods to provide a comprehensive understanding of the efficiency of resource utilisation under the Force Account approach in public secondary schools in Kishapu District, Tanzania. The combination of these methods allowed triangulation, which enhanced the validity, reliability, and richness of the findings (Enosh et al., 2014; Creswell, 2014). The study employed an explanatory sequential design, where quantitative data were collected and analyzed first to identify general patterns, followed by qualitative data to offer deeper insights and explanations. Kishapu District was selected because it faces persistent infrastructure challenges in secondary schools, including overcrowded classrooms, inadequate laboratories, and poor sanitation facilities that compromise learning outcomes (Massawe, 2023; Mayani, 2024). The target population comprised 736 participants, including teachers, school heads, bursars, education officers, and community members who were directly involved in Force Account implementation (Basic Education Statistics, 2025). A total of 149 respondents were sampled using both probability and non-probability sampling techniques, combining stratified, simple random, and purposive methods (Mugenda & Mugenda, 2003; Bhatt, 2020). Stratified and random sampling were applied to select teachers to ensure representativeness by gender, experience, and education level, while purposive sampling was used to select key informants such as the District Education Officer, Ward Education Officers, and heads of schools who possessed specialized knowledge of the Force Account process.

Data were collected using questionnaires and semi-structured interviews, which facilitated both statistical

analysis and rich qualitative narratives (Kabir, 2018; Oben, 2021). Validity was established through content and face validation by research experts, while reliability was confirmed through a test-retest method that yielded a correlation coefficient of 0.8, indicating strong consistency. For qualitative data, trustworthiness was ensured using Lincoln and Guba's (1985) criteria of credibility, dependability, confirmability, and transferability, supported by triangulation and member checking. The study conducted a pilot in one secondary school in Kishapu to refine research instruments and ensure clarity (Bhardwaj, 2019). Ethical clearance was obtained from St. Augustine University of Tanzania and relevant government authorities. Respondents provided informed consent, and confidentiality and anonymity were strictly observed to protect participants' rights (Kothari, 2019). Quantitative data were analyzed using SPSS version 23 for descriptive statistics such as means and frequencies, while qualitative data were subjected to thematic analysis following the stages of transcription, coding, and theme development as recommended by Kumar (2020). This methodological framework ensured the collection of reliable, valid, and ethically sound data that accurately reflect the efficiency of resource utilization under the Force Account approach in the management of secondary school infrastructure in Kishapu District.

FINDINGS AND DISCUSSION

This study sought to assess the efficiency of resource utilisation under the Force Account approach in managing public secondary school infrastructures in Kishapu District, Tanzania. Data were collected using questionnaires administered to teachers and triangulated with interviews from education officers and school administrators. Table 1 summarised teachers' responses regarding key indicators of efficiency resource utilisation, reduction of wastage, transparency, and cost minimisation. The results revealed a general perception among respondents that, despite notable progress achieved through the Force Account approach, significant inefficiencies persist in the utilisation of financial and material resources.

Table 1 presents the teachers' responses on the efficiency of resource utilisation under the Force Account approach in managing public secondary school infrastructures in Kishapu District. The data, collected through a four-point Likert scale, reflect respondents' perceptions across key dimensions of efficiency, namely the utilisation of resources, reduction of wastage, transparency in resource allocation, and

minimisation of project costs. The results provide a quantitative foundation for understanding how effectively the Force Account approach has been applied within the district’s educational infrastructure projects. These findings were further triangulated with qualitative insights from interviews conducted with District and Ward Education Officers, heads of schools, and community representatives to provide a richer interpretation of the data. The subsequent discussion integrates these findings with Project Management

Theory (PMT) and prior empirical studies (Eddisons, 2023; Mlinga, 2018; Foster & Boadu, 2020; UNESCO, 2022) to contextualise the results within broader theoretical and practical perspectives. Based on the analysis, four major themes emerged and are discussed below: resource utilisation efficiency, reduction of resource wastage, transparency in resource allocation, and cost minimisation under the Force Account approach.

Table 1. Teachers’ responses: efficiency of resource utilization under the force account approach

Statements	SD		D		A		SA	
	F	%	F	%	F	%	F	%
Resources are efficiently utilized when managing school infrastructure through a force account	28	31.3	37	41.6	16	18	8	9
A force account reduces wastage of resources in school infrastructure projects	32	36	34	38.2	19	21.3	16	18
Resource allocation under the force account is more transparent compared to traditional contracting methods	32	36	33	37.1	19	21.3	5	5.6
Project costs are minimised effectively through the force account approach	27	30.2	32	36	18	20.2	12	13.5

Key: DS- Strongly Disagree, D-Disagree, A- Agree, SA- Strongly Agree

Source: Field Data (2025)

Efficient Use of Resources

Findings indicate that a majority of teachers (72.8%) disagreed or strongly disagreed that resources were efficiently utilized in school infrastructure projects under the Force Account approach, while only 27% agreed or strongly agreed. This suggests a prevailing dissatisfaction with the way materials, labor, and finances are managed in Force Account projects. The interviews reinforced this view, with respondents highlighting poor storage, mismanagement of materials, and inadequate maintenance of school facilities. As one Ward Education Officer (WEO3) lamented, “school supervision reveals destroyed windows, leaking roofs, and abandoned desks, indicating weak resource management skills among school heads.” These findings align with Action (2023) and Foster and Boadu (2020), who reported that poor record keeping and lack of trained personnel are persistent challenges in Force Account projects.

From a theoretical perspective, Project Management Theory (PMT) explains these inefficiencies as outcomes of weak project planning and inadequate monitoring mechanisms (Eddisons, 2023; Kenton, 2024). According to PMT, successful project execution

requires systematic coordination, effective supervision, and accountability—components often missing in under-resourced rural districts like Kishapu. The findings therefore confirm PMT’s assertion that insufficient planning, technical oversight, and stakeholder coordination directly compromise resource efficiency and lead to substandard infrastructure. This suggests that while the Force Account approach is conceptually sound, its practical implementation in Kishapu is hindered by skill deficits and weak institutional capacity.

Reduction of Resource Wastage

The study further examined whether the Force Account reduces wastage of resources in school infrastructure projects. Results showed that only 25.8% of teachers agreed that Force Account minimizes resource wastage, while 74.2% disagreed. Interviews revealed mixed views: some education officers commended community participation in mobilizing local labor and materials, while others pointed out cases of material theft and misallocation. One District Secondary Education Officer (DSEO) remarked that “the approach has enabled the construction of new classrooms and laboratories as local communities contribute sand, stones, and water.” This statement illustrates that the

Force Account can enhance accountability when communities are engaged.

The findings are consistent with UNESCO (2022) and Koech (2020), who observed that community participation under the Force Account approach promotes ownership and reduces resource wastage by eliminating bureaucratic tendering processes. However, these benefits are only achieved when local actors are adequately trained and supervised. Foster and Boadu (2020) caution that weak oversight, inadequate technical expertise, and lack of experience among local managers can undermine these advantages. Similarly, Mwirabu and Mohinder (2020) emphasise that managerial competence is central to minimising waste and ensuring value for money. In light of PMT, it becomes evident that the Force Account's capacity to reduce wastage depends on the quality of project leadership and the efficiency of monitoring systems throughout the project cycle.

Transparency in Resource Allocation

Transparency emerged as a critical issue affecting the efficiency of Force Account implementation. The study found that 73.1% of teachers disagreed that the approach promotes transparency in resource allocation, while only 26.9% agreed. This indicates that, in most schools, information about resource flow and decision-making processes is not openly shared with stakeholders. One head of school (HS1) noted that "some colleagues are not open with the community about construction projects, which limits participation and ownership." These findings resonate with Tenge and Kessy (2022), who argue that transparency and participatory decision-making are vital for promoting legitimacy and accountability in school infrastructure management.

Project Management Theory provides further insight by positing that effective resource utilisation requires well-defined roles, open communication channels, and consistent feedback mechanisms among stakeholders (Priote, 2015). When project objectives and budgets are not clearly communicated, as appears to be the case in several schools in Kishapu, stakeholder trust erodes and inefficiencies emerge. Mazzetto (2017) supports this by asserting that project transparency enhances stakeholder collaboration and reduces the risk of corruption and mismanagement. Therefore, improving transparency in Force Account projects through participatory monitoring and community reporting frameworks could significantly enhance resource

efficiency and accountability in public secondary schools.

Cost Minimization and Community Participation

The study also explored whether the Force Account approach minimises project costs. Findings indicated that 66.3% of respondents disagreed that the approach effectively reduces costs, while only 33.7% agreed. Despite the mixed perceptions, interviews provided contextual evidence suggesting cost savings due to community involvement. The DSEO noted that "local communities contribute labour and locally available materials, which significantly reduces construction costs." This reflects the intent of the Force Account to empower communities while reducing reliance on external contractors. World Bank (2020) and Mlinga (2018) similarly found that Force Account implementation reduces overhead costs and accelerates project delivery, particularly in rural areas. However, the study also identified constraints such as poor material storage, theft, delayed funding, and political interference as major obstacles to cost efficiency. Similar observations were made in Rekenenko et al. (2024), who reported that Force Account projects in Ukraine faced challenges of low-quality work and lack of technical expertise. In the Tanzanian context, URT (2023) and PPRA (2022) confirm that despite the existence of procurement guidelines, many rural schools struggle to adhere to proper budgeting and auditing procedures. The findings underscore PMT's assertion that effective cost management depends on careful planning, skilled oversight, and community accountability. Echoing Pinto (2021) and Mayani (2019), the Force Account's long-term success lies in training headteachers, bursars, and school boards on budgeting, procurement, and financial control to prevent mismanagement and ensure sustainability.

The findings demonstrate that while the Force Account approach has contributed to expanding physical infrastructure in Kishapu District's public secondary schools, the efficiency of resource utilisation remains limited. Inefficiencies arise from inadequate planning, weak supervision, poor transparency, and lack of technical expertise among implementers. These results are consistent with UNESCO (2022) and Massawe (2023), who found similar challenges in other Tanzanian districts. From a theoretical standpoint, the findings affirm the relevance of Project Management Theory, which emphasizes the importance of systematic planning, coordination, and monitoring in achieving

project efficiency. The results suggest that without strengthening project management capacities, the Force Account approach risks failing to achieve its intended goals of cost-effectiveness, accountability, and sustainability. Thus, enhancing institutional capacity, ensuring community participation, and enforcing transparency mechanisms are essential steps toward improving the efficiency of resource utilisation under the Force Account approach in managing public secondary school infrastructures in Kishapu District.

CONCLUSION

This study has demonstrated that the Force Account approach, though conceptually designed to promote efficiency, transparency, and community engagement in managing public secondary school infrastructures, remains constrained in practice by institutional and managerial weaknesses. The empirical evidence from Kishapu District suggests that inefficiencies in resource utilisation are not inherent to the Force Account model itself but rather stem from systemic deficiencies such as inadequate planning, limited technical capacity, and insufficient oversight. The analysis indicates that while the Force Account reduces dependency on external contractors and fosters community ownership, these benefits are undermined when operational systems lack accountability and coordination. Thus, inefficiency arises not from the policy design but from its inconsistent implementation within the complex realities of local governance structures.

Theoretically, the findings advance the understanding of Project Management Theory (PMT) in the context of public-sector infrastructure delivery. The study validates PMT's central tenet that project outcomes depend on structured planning, effective coordination, and continuous evaluation. The observed gaps in Kishapu—such as weak monitoring frameworks, limited professional training, and poor communication illustrate what PMT defines as failures in the project life cycle stages. The results contribute new empirical insight into how PMT can be operationalised within community-driven models like the Force Account, particularly in low-resource settings where technical expertise is limited. By revealing how managerial competence, institutional culture, and stakeholder engagement interact to determine project efficiency, this study expands the theoretical discourse on the adaptation of PMT to localised, participatory governance mechanisms in developing countries.

At a broader level, this research contributes to the policy and development literature by exposing the tension between decentralization and efficiency in public infrastructure management. The Force Account embodies a shift toward participatory governance and self-reliance, yet without strong institutional safeguards, decentralisation can inadvertently reproduce inefficiencies it was designed to solve. The findings therefore underscore the need to strengthen governance ecosystems that combine local empowerment with professional accountability. In this regard, the study bridges the gap between theory and practice by showing that sustainable infrastructure management in public education requires both community ownership and technical precision. The conclusion drawn is that efficiency under the Force Account approach is achievable, but only when project management principles are internalised, capacities are built, and transparency is institutionalised at every administrative level.

RECOMMENDATIONS

Based on these insights, several strategic interventions are recommended to enhance the efficiency of resource utilisation under the Force Account approach. First, there is an urgent need for a structured capacity development framework targeting all actors involved in Force Account Implementation—District Education Officers, Ward Education Officers, heads of schools, and school bursars. This training should integrate the principles of Project Management Theory, focusing on resource planning, budgeting, procurement ethics, and performance evaluation. Institutions such as the Public Procurement Regulatory Authority (PPRA) and St. Augustine University of Tanzania could collaborate to develop certification programs in public project management, tailored to school-level administrators. Building managerial and technical competence will ensure that local implementers can plan, monitor, and evaluate infrastructure projects systematically and efficiently.

Second, the government should establish robust transparency and accountability mechanisms that align with participatory governance principles. These may include community oversight committees, digital project tracking dashboards, and mandatory disclosure of project budgets and timelines on school notice boards. Such mechanisms would operationalize the participatory ideals envisioned in the Public Procurement Act (2011, amended 2016) and address

concerns of corruption and mismanagement highlighted in previous studies (Tenge & Kessy, 2022; Foster & Boadu, 2020). Furthermore, regular audits and peer reviews by regional education authorities should be institutionalised to promote consistency, detect irregularities early, and reinforce ethical stewardship of public resources.

Third, policy reforms should prioritise integration, monitoring, and sustainability across all levels of Force Account implementation. The government, through the Ministry of Education, Science, and Technology (MoEST) and President's Office-Regional Administration and Local Government (PO-RALG), should develop an integrated monitoring information system to track financial flows, resource utilisation, and project outcomes in real time. This system should incorporate mobile-based reporting and GIS mapping tools to improve oversight in remote areas like Kishapu. In addition, schools should establish maintenance funds and local technical task forces to ensure long-term sustainability of infrastructure. Finally, reinforcing collaboration between central authorities, local governments, and communities will strengthen the synergy between professional management and grassroots participation, transforming the Force Account into a more adaptive, transparent, and efficient model for managing public educational infrastructure in Tanzania and beyond.

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