



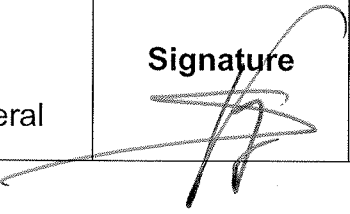
**PUBLIC PROCUREMENT REGULATORY AUTHORITY
(PPRA)**

**GUIDELINES FOR
CARRYING OUT WORKS USING FORCE ACCOUNT APPROACH, 2025**

MAY, 2025

Effective Date: 8th May, 2025

**GUIDELINES FOR CARRYING OUT WORKS USING FORCE ACCOUNT
APPROACH, 2025**

Approved by Board of Directors	Title Director General	Signature 	Date 7 th May, 2025
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ABBREVIATIONS AND ACRONYMS

Authority	Public Procurement Regulatory Authority
FA	Force Account
MCB	Manager Capacity Building
PSCD	Procurement and Supplies Capacity Development
HPMU	Head of Procurement Management Unit
PMU	Procurement Management Unit
PPRA	Public Procurement Regulatory Authority
PPA	Public Procurement Act, CAP 410
PPR	Public Procurement Regulations G.N. 518 of 2024
PE	Procurement Entity
TB	Tender Board

DOCUMENT VERSION CONTROL

Name of the Document	Guidelines for Carrying Out Works under Force Account
Version	Second Release, May, 2025
Document Number	PPRA/PSCD/PSS/25/05
Responsibility	Management, PE
Developed by	PPRA Management
2nd Approval (Second Issue)	Board, May, 2025
Applicability	Tender Board, PMU and Management
Purpose	To guide procuring entities (PEs), including Lower levels of Local Government intending to carry out works using the Force Account.
It is part of	Public Procurement Guidelines
Related Documents	PPA, CAP 410, PPR, GN 518 of 2024,
Distribution	Board, Management, PEs, and Tenderers

PART I: INTRODUCTION		
1.	Background	<p>1.1 The Public Procurement Act, Cap 410 section 76 and regulation 167 of Public Procurement Regulations, G.N 518 of 2024 as amended by G.N 817 of 2024, provides for circumstances whereby PE may use Force Account (FA) in carrying out works;</p> <p>1.2 Pursuant to Section 130 of the Public Procurement Act, Cap 410, the Public Procurement Regulatory Authority (PPRA) is mandated to issue Guidelines for the better carrying out of the objectives or any functions under the Act.</p> <p>1.3 Regulation 167 (10) of the Public Procurement Regulations, 2024, PPRA is required to issue Guidelines for the implementation of works by using force account.</p> <p>1.4 These guidelines provide for the manner in how works under FA shall be carried out.</p>
2.	Short Title	These Guidelines may be cited as the Guidelines for Carrying Out Works using Force Accounts Approach, 2025.
3.	Application	<p>3.1 These Guidelines shall come into force on the date of approval by the Board of Directors of the Authority.</p> <p>3.2 These Guidelines shall be applicable during the construction of new projects or when carrying out maintenance of works through the Force Account.</p> <p>3.3 These Guidelines shall be used by all Procuring Entities (PEs) including lower levels of Local Government Authorities intending to carry out works by means of Force Account.</p> <p>3.4 All PEs including lower levels of Local Government Authorities executing projects under force account</p>

		<p>shall abide with these Guidelines. Non-compliance arising out of ignorance of provisions of these Guidelines during its execution shall not be condoned and shall be subjected to measures provided for under the Act and other relevant Laws in Tanzania;</p> <p>3.5 Where the interpretation of any provision of these Guidelines conveys a meaning contrary to Public Procurement Act and its Regulations, the provisions of such Act and Regulations shall prevail and its interpretation shall be final and conclusive.</p>
4	Definitions	<p>4.1 In these Guidelines, unless the context requires otherwise;</p> <p>“Accounting Officer” also known as the acronym “AO” means “a Government officer appointed in accordance with the provisions of the Public Finance Act, Cap 348 or a public officer statutorily appointed under any other written law to hold a vote or subvention and accounts for all monies expended from that vote or subvention”</p> <p>“Authority” means “the Public Procurement Regulatory Authority”</p> <p>“Act” means the Public Procurement Act, Cap 410</p> <p>“Delegated accounting officer” means an Officer at the lower levels of Local Government who has been delegated by a Accounting Officer to carry out procurement duties at a Health Center, Dispensary, Primary and Secondary Schools, Ward Office, Village or Street Office; as well as Teacher Training Colleges, Community Development Colleges, and Quality Assurance Offices for Schools at the regional and district levels under the Ministry of Education, Science, and Technology.</p>

		<p>“Implementation team” means appointed experts related to a particular assignment for implementation purposes.</p> <p>“Force Account,” also known as the acronym “FA” means a process where works are carried out by a public or semipublic entity by making recourse to its officers and equipment or in collaborating with a local technician or another public body.</p> <p>“Head of Department” means the officer in</p>
		<p>charge of the department for head office, or in the delegated Authority.</p> <p>“Labourer” means skilled or unskilled personnel employed or hired for the execution of work.</p> <p>“Local technician” means a technician who possesses professional knowledge in the field of construction but has not been registered by the relevant body responsible for registration of construction professionals or who does not have professional knowledge in the field of construction but has the requisite experience in the construction of works.</p> <p>“Lower levels of Local government Authorities” means units of local government authorities that provide social and administrative services, which include health service delivery points, primary and secondary schools, wards, villages and street offices, and teachers colleges, community development colleges, regional and district school quality assurance offices under the Ministry responsible for education that utilize public funds to carry out various public functions.</p> <p>“NeST” means National e-Procurement System of Tanzania.</p> <p>“procuring entity” means a public body and any other body, or unit established and mandated by the Government to carry out public functions; for the purpose of these, PEs include the Lower Levels of Local Government Authorities.</p>

	<p>“Public Body” any Ministry, Department or Agency of the Government; or anybody corporate or statutory body or authority established by the government; or any company registered under the Companies Act being a company in which the Government or an agency of the Government, is in the position to influence the policy of the company; or any local government authority.</p> <p>“Regulations” means the Public Procurement Regulations, GN.No. 518 of 2024;</p> <p>“Technical Department” means a department with technical know-how of the required works to be carried out.</p> <p>“works” means -</p> <ul style="list-style-type: none"> (a) all works associated with the construction, reconstruction, demolition, repair or renovation of a building, structure, road or airfield; (b) any other civil works, such as site preparation, excavation, erection, building, installation of equipment or materials, decoration and finishing; and (c) service which is tendered and contracted on the basis of performance of a measurable physical output such as drilling, mapping, satellite photography or seismic investigations: <p>Provided that, contracts which include the provision of works and services shall be regarded as works contracts if the total value of the works is greater than the value of the services covered by the contract.</p>
5	<p>Purpose of the Guideline</p> <p>5.1 General Purpose: To guide procuring entities (PEs), including Lower levels of Local Government Authorities, intending to carry out works using Force Account.</p> <p>5.2 Specific Purpose:</p>

		<p>Specific purpose of these guidelines is to:-</p> <ul style="list-style-type: none"> a) Set procedure for procurement of labour and construction materials for projects implemented under the force account; b) To guide on how to make use of available internal resources efficiently; and c) To ensure consistency in the application of procurement procedures and practices in the use of force account.
		PART II: GENERAL CONDITIONS
6	Conditions for use of Force Account	<p>6.1 The use force account shall be approved by the Accounting Officer upon his satisfaction of the grounds that justify the use of force account;</p> <p>6.2 The conditions that may justify the use of force account by procuring entity shall be those enlisted under the provision of Section 76(2) of the Act, and Regulation 167 (1) of the Regulations, as amended. The use of force account may be justified where:</p> <ul style="list-style-type: none"> a) The works are small, scattered and in remote location for which qualified construction firms are unlikely to tender at a reasonable price; b) Work is required to be carried out without disrupting ongoing operations; c) There is an emergency that needs immediate attention; d) There may be an unavoidable interruption of the entity's operations and for the avoidance of risks, the works are better undertaken by a procuring entity or public authority than by a contractor;

		<p>e) The PE has <i>qualified personnel</i> recognized by relevant professional bodies to carry out and supervise the required work; or</p> <p>f) The maintenance or construction is part of the routine activity of the PE</p> <p>6.3 The work projects to be implemented under force account approach shall not exceeds the value of five hundred million shillings;</p> <p>6.4 Notwithstanding of sub clause (6.3) of these Guidelines, where it is for the public interest and the costs for execution of the works are estimated to exceed the value of five hundred million shillings and where the PE intends to use force account approach, the Accounting Officer shall approve the use of force account approach after his satisfaction of the grounds that justify the use of such approach.</p> <p>6.5 Procuring entity shall not carry out works through force account where there is no qualified public personnel to supervise the works in the area where procuring entity is located;</p> <p>6.6 PE shall submit to the Authority a commencement report of projects implemented under force account arrangement within seven (7) days after commencement of construction of the works;</p> <p>6.7 PE shall submit to the Authority a completion report of the project for each completed phase implemented under force account arrangement within fourteen (14) days after completion of specific phase;</p> <p>6.8 The report under clause 6.6 and 6.7 shall be in the format provided in Annex 1 of these Guidelines.</p>
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		PART III: PROJECT PLANNING
7	Budget and Annual Procurement Plan (APP)	<p>7.1 All works shall be executed when the budget has been allocated for and included in the Annual Procurement Plan;</p> <p>7.2 PE shall Identify and include all work to be executed by using force account in the entity's Annual Procurement Plan;</p> <p>7.3 PE shall observe APP and any unplanned works to be executed shall receive prior written approval from the Accounting Officer and APP updated accordingly.</p> <p>7.4 In order to meet the objectives of the Force Account application, PE shall endeavor to enhance the quick implementation of projects in terms of procurement of materials and equipment to be used in the projects.</p> <p>7.5 There shall be meetings of respective departments within the PE to draw action plan and other manners of execution of the intended work.</p>
8	Appointment of Project Manager	<p>8.1 There shall be appointed a Project Manager or Supervisor for each project to be executed. The Project Manager shall be proposed by the User department and be appointed by the Accounting Officer.</p> <p>8.2 The Project Manager or Supervisor shall be appointed based on their profession, expertise and experience in the particular type of project.</p> <p>8.3 The Project Manager appointed under subclause (8.2) shall be a public servant with qualifications from the procuring entity or another public institution located in the area where the procuring entity or project is situated.</p> <p>8.4 The appointed project manager shall be a registered Architect, Quantity Surveyor or Engineer;</p>

		<p>8.5 Duties and responsibilities of the project manager shall be determined by the PE, which shall include, but not be limited to:</p> <ul style="list-style-type: none"> a) Approve work plan; b) Supervise the work; c) Verify the works undertaken and the costs of the work; d) Issue performance and completion certificates in collaboration with implementation team; e) Supervise the immediate work supervisors; f) Ensuring effective management of costs, quality, and adherence to timelines; g) Ensuring that the procuring entity makes timely payment; h) Ensuring compliance of the Act, Regulations, guidelines; and i) Ensuring that all contract management records are well maintained.
		PART IV: PROJECT IMPLEMENTATION
9	Appointment of Implementation Team	<p>9.1 The Accounting Officer shall appoint the project implementation team. This team may be comprised of not less than three and not more than seven members and sub-teams for supervision and execution of not more than three members, depending on the complexity of the project.</p> <p>9.2 Members of supervision and execution teams shall be proposed by the User Department and appointed by the Accounting Officer.</p>

		<p>9.3 Notwithstanding sub-clause (1), the project manager may propose other individuals or groups to be added to the team where it deems necessary, and where the Accounting Officer approves, they will be included in the team.</p> <p>9.4 The criteria for appointment of such teams shall be based on Professional/Technical expertise and or experience.</p> <p>9.5 The number of members in the supervision or execution team shall depend on the complexity of the project to achieve value for money.</p> <p>9.6 The implementation team shall be responsible for preparing specific tasks for personnel and or piece work contracts for laborers; other duties and responsibilities may be determined by the project manager.</p> <p>9.7 The project implementation team shall meet often with the Project Supervisor to discuss the progress of the work. The project supervisor shall submit a work program to the project implementation team every week as prescribed before submitting such report to the Accounting Officer.</p> <p>9.8 The project implementation team shall ensure that work is carried out by the terms and conditions of the engagement, schedule of works, budget, quality, and any measures put in place for proper project administration.</p> <p>9.9 The project implementation team shall ensure that construction materials used during execution are issued using proper documentation in such a way that records are kept for inspection.</p>
		<p>9.10 The accounting officer shall appoint an inspection and acceptance committee, which shall be responsible for inspecting and accepting construction materials delivered by suppliers for projects implemented under the force account.</p>

		9.11 The inspection and acceptance committee may be comprised of at least three members, depending on the complexity of the project.
10.	Determination of Scope of Work	<p>10.1 The user department shall describe the construction or maintenance work required to be executed.</p> <p>10.2 Where user department is different from technical department, the user department shall request experts from technical department (or technical personnel within the PE or in collaboration with another PE) to determine scope of work by preparing drawings, specifications and bill of quantities in terms of schedule of materials for the work to be executed.</p> <p>10.3 Before the execution of works, the user department shall in consultation with the technical personnel, submit a prepared scope of work and schedule of materials to the PMU for procurement of such materials.</p> <p>10.4 Procurement of materials shall be carried out using procurement procedures specified in the Regulations.</p>
11	Procurement of Construction Materials	<p>11.1 For the purposes of achieving value for money, during procurement of materials, preference shall be given to procurement of materials directly from Manufacturers or their authorized dealers;</p> <p>11.2 Where, there is more than one manufacturer or dealer of the materials to be procured, the mode of procurement shall be through competitive procedures as provided for in the Regulations;</p> <p>11.3 In the circumstances where the manufacturer or dealer of the materials to be procured is justifiably impossible, the normal procurement procedure through competitive procedures shall be applied;</p> <p>11.4 Preference shall be given to locally made materials or local manufacturers or suppliers;</p>

		<p>11.5 In order to meet the spirit behind the force account arrangement for procurement of materials to be used in the execution of work may be unbundled to be procured within a manageable capacity.</p> <p>11.6 The construction materials to be procured shall conform to the Schedule of Requirements and stated Specifications approved by the Project Manager</p> <p>11.7 All procurement of construction materials shall be conducted through the National electronic procurement system.</p>
12	Use of Framework Contracts	<p>12.1 Where necessary, the use of framework contracts by PEs should be encouraged during the procurement of construction materials for the purposes of speeding up the execution of projects in the procuring entity.</p> <p>12.2 For materials falling under commonly used items, PEs shall proceed to procure such materials through procedures for common-use items provided by the Regulations.</p>
13	Procurement of Semi-skilled and Unskilled Labourers	<p>13.1 Unless stated otherwise, the procurement of semi-skilled and unskilled labourers under Force Account shall be under the Non-Consultancy procurement category.</p> <p>13.2 PE may engage a public entity with the capacity to supply semi-skilled or unskilled or both labourers to be engaged in force account implementations through a specific agreement. Where there is more than one public entity, PE shall request quotations for the same, where the lowest evaluated quotation will be engaged</p> <p>13.3 Where for the interest of project sustainability or to achieve certain specific social value of the project PE may call for the participation of the local community in the supply of semi-skilled and unskilled labourers.</p>

		13.4 All procurement of labourers shall be conducted through the National procurement electronic system.
14	Payments of labour	<p>14.1 Labourers shall be paid in accordance with the market rates.</p> <p>14.2 All payments shall be supported with proper documentation and justification, with authorization by the Accounting Officer or delegated Accounting Officer.</p> <p>14.3 Labourers may be paid on a daily, weekly or monthly basis in accordance with the contract.</p>
		PART V: MANAGEMENT OF WORKS
15	Project Monitoring, Evaluation and Quality Control	<p>15.1 During execution of the project, there shall be close monitoring, assessment and evaluation of the project through planned site inspections and meetings between the project implementation team.</p> <p>15.2 It shall be the duty of the project manager to ensure that monitoring and evaluation of the project is properly and effectively carried out.</p> <p>15.3 Weekly/monthly Progress reports for the project shall be prepared by the project manager and disseminated to all stakeholders for the purposes of project monitoring.</p>
16	Project Monitoring, Evaluation and Quality Control	16.1 During execution of the project, there shall be close monitoring, assessment and evaluation of the project through planned site inspections and meetings between the project implementation team.

17	roles of the Project Manager/Project Supervisor	<p>17.1 It shall be the duty of the project manager to ensure that monitoring and evaluation of the project is properly and effectively carried out.</p> <p>17.2 Weekly/monthly Progress reports for the project shall be prepared by the project manager and disseminated to all stakeholders for the purposes of project monitoring.</p> <p>17.3 Project Manager shall ensure all payments are made as per the terms and conditions stipulated in the relevant contract entered into.</p>
18	roles of the Project Implementation Team	<p>18.1 Project Implementation team should monitor closely all risks associated with cost, time and quality and take corrective actions as appropriate and any variations arising during execution of works shall obtain prior written approval of the accounting officer or tender board where applicable.</p> <p>18.2 Implementing team shall commit themselves to satisfactory performance and rectification of any non-performance.</p>
19	Liability of persons or entities involved in the management of works	<p>19.1 All personnel or entities appointed or involved in the execution of works through FA shall be jointly or severally liable for any non-performance or poor performance.</p> <p>19.2 Personnel or an entity may be liable to disciplinary actions by the appointing or competent authority or may be subjected to legal proceedings in accordance with the laws of Tanzania.</p>
PART VI: EXECUTION OF PROJECTS UNDER FORCE ACCOUNT IN COLLABORATION WITH OTHER PUBLIC ENTITIES		
20	Collaboration with Other Entities	<p>20.1 PEs shall, as much as practicable, utilize internal resources for implementing projects under a force account arrangement.</p>

		20.2 Where PE lacks internal resources, it may collaborate with other public entities that have qualified personnel and appropriate equipment, to ensure the efficient implementation of the project.
		20.3 PE may request personnel and appropriate equipment from public entities administratively or through a government-to-government arrangement.
PART VII: COMPLETION AND CLOSURE OF WORKS PROJECT		
21	Completion and Closure of Works Project	<p>21.1 Upon completion of the Works project, the implementation team shall carry out the following:</p> <ul style="list-style-type: none"> a) Inspect the executed Works; b) Identify the snag list for the Works. c) Determine the defect liability period for the works as necessary, as contractual d) Prepare and issue a completion certificate; and e) For projects executed in collaboration with a public entity, the PE may consider retaining of certain percentage of money to cover the defects liability period if such has been stated. <p>21.2 Other terms and conditions of contracts entered into for the execution of the Works project with other Public entities shall apply in line with these guidelines;</p> <p>21.3 Where the user department is different from the technical department, the technical department shall officially hand over the completed project to the user department for commissioning with all project records.</p>
22	Project Records Keeping	22.1 All records of a list of materials procured, labor, working drawings, as-built drawings, a project progress report on a weekly/monthly basis with

		<p>pictures and all payments made shall be properly kept and retrievable on demand;</p> <p>22.2 All payments to laborers shall be made properly and promptly, and must be supported by required documents.</p> <p>22.3 All necessary records for the procurement and execution of the project shall be in accordance with the Act, Regulations, and guidelines. The records should include documents for the procurement of construction materials, project management, payments, and other correspondence related to the project.</p>
23	Review of the Guidelines	These Guidelines shall be reviewed after every three (3) years or when needs arise.
24	Repeal of Previous Guidelines	<p>24.1 The Guidelines for Carrying Out Works using Force Account of May 2020 are hereby repealed and replaced with these Guidelines.</p> <p>24.2 Upon the coming into operation of these Guidelines, any Guidelines issued by any other authority for carrying out works through Force Account are revoked.</p>

ANNEX 1

Form No: FA/1/2025

PE NAME

PE LOGO

COMMENCEMENT REPORT ON IMPLEMENTATION OF WORKS CARRIED OUT UNDER FORCE ACCOUNT¹

(Made under Regulation 167A (1) (a) of Public Procurement Regulations G.N No. 518 of 2024 as amended by G.N 817 of 2024)

PART A: GENERAL INFORMATION

SN	PARTICULARS	REQUIREMENTS
1.	Name of the Procuring Entity	
2.	Project Identification Number	
3.	Description of works	
4.	Reasons/Justification for using FA	
5.	Date of approval by Accounting Officer	
6.	Actual Commencement Date of works	
7.	Expected completion Date of works	
8.	Duration of the works	

PART B: DETAILS OF IMPLEMENTATION

S/N	Activity/Status	Details	Status report
1.	Initial Planning and Mobilization	(a) Project manager details (Name, Qualification, Institution)	
		(b) Name of appointed project implementation teams,	
		(c) List of available equipment on-site.	
2.	Progress on Activities	(a) Progress of works (site assessment and preparation, excavation, foundation work, etc.)	
		(b) Identification of any early challenges	
3.	Cost Tracking	(a) Estimated Total Budget of the project	
		(b) Initial report on labour costs	

¹ Note: The report shall be submitted to the Authority within seven days from the date of commencement of construction works.

		(c) Initial report on materials costs	
		(d) Other cost (if any)	
4.	Safety and Environment and Social Compliance	(a) Provision of Personnel Protective Equipment (PPE) to labourers	
		(b) Ensuring adherence to the Environment and Social regulatory standards.	

Prepared By:

(Project Manager)

Name _____ Signature _____ Date _____

Authorized by: Name _____ Signature _____ Date _____

(Accounting Officer)

Form No: FA/1/2025

PE NAME

PE LOGO

COMPLETION REPORT FOR WORKS CARRIED OUT UNDER FORCE ACCOUNT²

(Made under Regulation 167A (1) (b) of Public Procurement Regulations G.N. No. 518 of 2024 as amended by G.N. 817 of 2024)

PART A: GENERAL INFORMATION

SN	PARTICULARS	REQUIREMENTS
1.	Name of the Procuring Entity	
2.	Project Identification Number	
3.	Description of works	
4.	Reasons/Justification for using FA	
5.	Date of approval by Accounting Officer	
6.	Actual Commencement Date of works	
7.	Expected completion Date of works	
8.	Duration of the works	

PART B: DETAIL OF IMPLEMENTATION

S/N	Activity/Status	Details	Status report
1.	Completion of Phase Activities	(a) Actual completion date of works	
		(b) Itemized works completed in the project	
		(c) Adjustments made (if any)	
2.	Final Inspection Report	(a) Identified snags	
		(b) Rectification plan of snags (if necessary)	
		(c) Details of accepted works	
3.	Cost Reporting	(a) Final account of the project (if the phased project, detailed expenditure of the completed phase)	

² *Note: The next report shall be submitted within 14 days upon completion of construction works of a Phase.*

		(b) Comparison with the budget and deviations.	
4.	Documentation and Reporting	(a) Date of submission of a comprehensive progress report to the accounting officer.	
		(b) Date of final approval or certification from relevant stakeholders.	
5.	Any other comments from the project manager		

Prepared By: Name _____ Signature _____ Date _____
(Project Manager)

Authorized by: Name _____ Signature _____ Date _____
(Accounting Officer)