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CONTRACTUAL GOVERNANCE MECHANISMS, WHISTLEBLOWING, CONTRACT MONITORING AND CONTRACTOR PERFORMANCE OF WORKS

Arthur Ahimbisibwe[a]
Baluka Mariam[b]
Bucyana Murekezi[c]
[a, c] *School of Postgraduate Studies, University of Kigali, P.o Box 2611, Kigali, Rwanda*
[b] *Makerere University Business School, P.o Box 1337, Kampala, Uganda*

ABSTRACT*: Contractor performance in Uganda's construction industry has come under public scrutiny given the shoddy work, potholed roads, tattered pavements, collapsing buildings and poor state of buildings that are a menace to the public causing accidents and vehicle damage. Despite the regulations made by Public Procurement and Disposal of Assets Authority in the monitoring of contracts, completing public contracts on time, within budget and with quality is a major challenge facing Uganda's construction industry. This study examines the relationship between contractual governance mechanisms, whistleblowing, and contract monitoring and contractor performance of works in central government of Uganda. A quantitative cross-sectional survey was conducted. The data was collected using self-administered questionnaires and 402 usable responses were obtained which were analyzed using a Statistical Package for Social Scientists (SPSS). Correlation and regression analysis were used in data analysis. The results indicated a significant relationship between contractual governance mechanisms, whistleblowing, and contract monitoring and contractor performance. Findings are discussed.*

KEYWORDS: contractual governance mechanisms, whistleblowing, contract monitoring and contractor performance of works

Background of the study

The construction industry in Uganda forms a crucial part of the economy by providing infrastructure which is fundamental to the development of the country. It is estimated that in the 2016/17 National budget, the Government allocated to the works and transport Ministry an amount of over Shs. 3 trillion with a proposal that these resources shall make significant progress towards improving on the stock and quality of physical infrastructures with in the country (Budget background, 2016/17). However the construction industry in Uganda remains a big challenge for public sector despite it earning a bigger share of the country's non-recurrent expenditure in the National budget (Ntayi, Rooks, Eyaa, & Qian, 2010). It faces challenges such as failure of projects to be delivered on time, non-conformance to contract specifications, collapsing buildings that kill on site labourers, contractors don't perform according to the contract expectations, there are increasing project costs and substandard works delivered (IGG Audit report, 2011). Worse still, contractors think less of client satisfaction and concentrate more about how to win the next contract, make money and survive in the market which displays high levels of contract violations (Ntayi et al., 2010). This can be attributed to weak contractual governance mechanisms, insufficient whistleblowing and poor contract monitoring.

Inspite of the improvements made by PPDA in the monitoring of contracts, poor contractor performance of works in Uganda is still prevalent (Basheka & Tumutegyereize, 2012). Contractor performance of works in Uganda is marred by high levels of contract violations, increasing project costs, substandard works delivered, contract abandonment, elusive behaviour such as careless work and failure of projects to be delivered on time as per contract specifications (Office of the Auditor General's report, 2011). As a result, contractor performance in Uganda's construction industry has come under public scrutiny given the shoddy work, potholed roads, tattered pavements, collapsing buildings and poor state of buildings that are a menace to the public causing accidents and vehicle damage. Completing projects on time, within budget and with quality is a major challenge facing today's project managers. It is in this vein that investigating the effect of contractual governance mechanisms, whistleblowing, contract monitoring on Contractor performance of works is vital.

A number of unsatisfactory performances have been recorded in most of the road works within the country. The Roads Industry Council issues sheet 6, (2014), revealed that out of 256 works contracts awarded by UNRA between 2010 and 2013, only 149 (58%) were completed satisfactorily (within budget and on time). Energo, Dott services, Stirling, Specon, Cementers and Mulowooza & Brothers contracted to construct roads in and around Kampala city during CHOGM in 2007, but ended up increasing the initial project cost by 134% without any clearance from PPDA (IGG audit report, 2009).

Poor quality construction materials way below the certified quality like Asphalt, sand and stones were used resulting in speedy roads deterioration, and development of potholes hardly a year after completion. Other anomalies included prices of the same works varying in prices between different contractors, for example whereas Energo Ltd charged Ug. Shs. 214m for resealing one Kilometre of road, Dott services charged five times more for the same works, ug. Shs. 1.07bn per kilometre. Another case in point is where Government lost over Ug. Shs. 24bn to the fraudulent procurement of a nonexistent contractor for the construction of Mukono – Katosi road (IGG Audit report, 2014). These undesirable outcomes model contractor performance of works in Ugandan PDE's. This state of affairs makes it pertinent to understand how Contractual governance mechanisms, Whistleblowing and Contract monitoring affect Contractor performance. The following research objectives were considered for the study: (i) To establish the relationship between contractual governance mechanisms and contractor performance of works, (ii) to examine the relationship between whistleblowing and contractor performance of works, (iii) to investigate the relationship between contract monitoring and contractor performance of works, (iv) to establish the relationship between contractual governance mechanisms and contract monitoring and (v) to investigate the mediating effect of contract monitoring on the relationship between contract governance mechanisms and contractor performance.

LITERATURE REVIEW

Contractual theory was used as the basis for the study in explaining the key variables. The Contractual theory asserts that when contracting parties enter into a legally binding agreement, they are bound by the contract. This governs the contracting parties' behaviours by enforcing standards and rules at the beginning of the relationship or at the end. When good contractual governance mechanisms are put in place, they ensure that a contractor adheres to the contract terms and conditions which further lead to effective contractor performance and successful completion of the contract (Ntayi, Namugenyi, & Eyaa, 2010; Ahimbisibwe, 2012).

Contractor performance and its dimensions

A contractor is an organization or individual that contracts with another organization or an individual who is in charge for the construction of a building, road, bridge, dam or any other facility. In a contract, performance is deemed to be the fulfilment of an obligation, in a manner that releases the performer from all liabilities under the contract. Gordon (2008), asserts that contractor performance is a specific statement of a business practice or anticipated results required from a contractor's performance or behaviour in relation to the customer. Contractor performance has long been defined in terms of cost, time, quality of works delivered and client satisfaction (Levy, 1990; Proverbs, 1998; Lee, Ismail & Hussaini, 2014). Measurement scales for contractor performance of works were adopted from the works of (Lee et al., 2014). These include quality, time, cost and client satisfaction.

Quality performance

This is the totality of features required by a project to satisfy a given need or fitness for purpose (Parfitt & Sanvido, 1993). Quality is emphasised in construction to ensure conformance to the established requirements in the contractual agreement and meet the PDE's quality expectations. Ganaway (2006) suggests that it is important for all contracting parties to a project to acquire an understanding of those expectations, incorporate them into the contract price and other contract documents.

Time performance

Construction time can be regarded as the elapsed period from the commencement of site works to the completion and handover of a project to the client (Lee et al., 2014). Time variance is one of the techniques for assessing performance in construction projects as it could indicate to project managers that the project is not running as smoothly as scheduled (Salter &Torbett, 2003).

Cost performance

It is the degree to which the general conditions promote the completion of a project within the estimated budget (Bubshait & Almohawis, 1994). According to Lee et al., (2014) cost performance is the overall cost that a project incurs from inception to completion, which includes any costs that arise from modification during construction period, the cost arising from the legal claims, such as litigation, arbitration and is not only confined to the tender sum. Cost variance is a very important

factor in measuring project performance as it indicates how much the project is over or under budget (Ahsan & Gunawan, 2010).

Clients' satisfaction

It is a function of comparison between an individual's perception of an outcome and its expectation for that outcome, however for some considerable time client's satisfaction has remained an elusive and challenging issue (Ismail & Hussaini, 2014). Pinto and Slevin (1988); Bryde and Brown (2005) agree that client's satisfaction is a fundamental issue for construction participants. The client's requirements are to get construction needs translated into a design that specifies characteristics, performance criteria and conformance to specifications. Xiao and Proverbs (2003) avow that when contractor performance is to be evaluated, client satisfaction should be the main focus since they are at the core of the contractual agreement. Clients have needs which must be met by the contractor; they expect their projects to be delivered on time, within budget and to the level of quality required.

Contractual governance mechanisms and its dimensions

Contractual governance mechanisms establish the means which contracting parties can use to consent, diminish conflicts and introduce order in their contractual agreement with an intention of realizing the contract objectives (Ntayi et al., 2010). A number of theories have been put forward in the literature that attempt to justify the unprecedented rate of contractual governance mechanisms (Ahimbisibwe, 2012). The contractual theory explains that parties should construct contractual arrangements to facilitate legal enforcement to ensure performance of contract. The theory posits that contracts outline the rules regulating different aspects of a contracting relationship and outline each party's expectations to facilitate performance. Contractual governance mechanisms comprise of three elements namely; foundation characteristics, change characteristics and governance characteristics (Ahimbisibwe, 2012; Goo et al, 2006).

Foundation characteristics

These are elements that intend to build a spirit of agreement among the parties involved in the development of a contract (Ahimbisibwe, 2012). Poppo and Zenger (2002) affirm that well drafted contracts promote more cooperation, narrow the effect and severity of risk to which an exchange is exposed. Elements under foundation characteristics include contract objectives, pricing schedules, ownership plan, and other contract clauses (Lusch & Brown, 1996).

Change characteristics

These offer a more flexible contract law approach to use in uncertain environments and address the issue of how various situations that might occur in the future would be handled if they were to occur. Contractual elements under change management include; future demand management plan, anticipated change, innovation and feedback plan. These contract features provide customized mutually agreed upon policies, procedures and ground rules for future contingencies that deal with necessary adaptations that may arise during contract execution (Ahimbisibwe, 2012).

Governance characteristics

Governance characteristics detail the party's roles and responsibilities to be performed, specify procedures for monitoring the contract, penalties for noncompliance and a clear statement of the measurements which determine outputs to be delivered (Ahimbisibwe, 2012). These contractual features are safeguards that involve administrative procedures which detail ways of how to manage the relationship, dispute prevention and resolution (Williamson, 1985). The major contractual elements under governance characteristics include communication plan, measurement charter, conflict arbitration plan and enforcement plan.

Whistleblowing and Its dimensions

Jubb (1996) defined whistleblowing as a deliberate non-obligatory act of disclosure, which gets onto public record and is made by a person who has or had privileged access to data or information of an organisation, about non-trivial illegality or other wrongdoing whether actual, suspected or anticipated which implicates and is under the control of that organisation, to an external entity having potential to rectify the wrongdoing. This is in agreement with Eaton and Akers (2007) who avow that whistleblowing involves the act of reporting wrongdoing within an organization to internal or external parties. Whistle blowing in Uganda is regulated by the Whistleblower Protection Act (2010). The Act provides procedures individuals in both the private and public sector may in public interest disclose information that relates to irregular, illegal or corrupt practices. Measurement scales for whistleblowing were adopted from the works of (Park, Blenkinsopp, Oktem & Omurgonulsen, 2008) and these include formal or informal, internal or external, and identified or anonymous.

Internal whistleblowing

Internal whistleblowing is when an employee reports wrongdoing to a supervisor or someone else within the organization who can correct the wrongdoing (Park et al., 2008). According to section 4 (1) of the Ugandan Whistle blower's Act, 2010, impropriety disclosure may be made internally to an employer of the whistle blower in cases where the whistle blower's complaint pertains to his or her place of employment. Internal disclosure is discreet, aims at gaining the attention of a powerful insider and encourages organizational accountability.

External whistleblowing

External whistleblowing is reporting of a wrongdoing to outside agencies believed to have the necessary power to correct the wrongdoing. According to Miceli and Near (1992); Park and Blenkinsopp (2009), external whistleblowing involves voicing concerns over an organizational wrong doing to bodies outside the organisation such as the media, regulatory bodies, public interest groups and enforcement agencies. Since such disclosures concern alleged wrongdoing, they bring unwanted public attention to the organisation, may raise more questions about the capabilities of management which challenge the organisation's authority structure. As a result, whistleblowers are more likely to experience harsher retaliation because of their choice of external reporting as it further puts the organisation in the worst possible light (Jubb, 1999). Section 4 (2), of the Uganda whistleblower's protection Act, 2010 recommends that external disclosures maybe made where the complainant reasonably believe that if he/she reports internally, they will be subjected to occupational detriment and also if the whistleblower reasonably believes or fears that the evidence

relating to impropriety will be destroyed if he reports internally; or where no action was taken yet the complaint had already been made. Then the whistle blower may report externally to support institutions like Uganda Human Rights Commission, Inspector General of Government, and Uganda Police among others.

Identified whistleblowing

Identified whistleblowing is where an employee reports a wrongdoing and reveals his or her real name. The Uganda whistle blowers Act, 2010 requires whistle blowers to provide their identity in order for investigations to be effectively undertaken. In addition, section 14 of the act asserts that a person who unlawfully discloses directly or indirectly the identity of a whistleblower, commits an offence and is liable to imprisonment not exceeding five years or a fine not exceeding one hundred and twenty currency points or both on conviction.

Anonymous whistleblowing

Anonymous whistleblowing is where the whistleblower gives no information about himself and may use an assumed name to disclose impiety (Park et al., 2008). Blowing the whistle anonymously entails the whistle blower refusing to provide identification about himself. This however, makes it hard for responsible officers to investigate anonymous reports since the complaint may lack detailed information and the unknown source cannot be questioned for clarity. For this reason therefore, section 3(3), of the Uganda whistleblower's Protection Act, 2010 disqualifies anonymous whistle blowers from protection. The Act requires whistle blowers to provide their identity in order for investigations to be effectively undertaken.

Formal whistleblowing

Park et al., (2008) asserts that formal whistleblowing involves reporting the wrongdoing following the standard lines of communication or a formal organizational protocol. A whistleblower may report sensitive or confidential information about a wrongdoing through prescribed channels to a person(s) whose job description or level of seniority in the organisation is sufficient to make the disclosure. For example, persons whose jobs or duties include the detection and reporting of wrongdoing in the organisation. A case in point is managers, auditors and forensic investigators.

Informal whistleblowing

Informal whistleblowing is done when an employee fears to blow the whistle formally but personally tells close associates or someone she or he trusts about the wrongdoing with hope that he /she will take corrective action to rectify the wrong doing.

Contract monitoring and its dimensions

Contract monitoring is a regular process of evaluating the contractor's performance based on measurable contract deliverables and verifying the contractor's compliance with the terms and conditions in the contract. Parkash and Kaushik (2011) noted that contract monitoring is a practice used to analyze the performance of a contract in an effort to cut costs, alleviate risks, and drive for continuous improvement by developing the contractor's capability. Brown and Potoski (2003) assert that contract monitoring has the following dimensions; site visits, citizen complaints contract specific audits and compliance reports.

Site visits
This refers to a visit to the construction site when appropriate and checking for the contractor's performance to include actual performance versus scheduled and reported performance. Site visits can be used to verify the contractor's actual performance against scheduled or reported performance. This reinforces the importance of the contract to the contractor and compels the contractor to dedicate sufficient resources and appropriate personnel to perform the contract as well as providing the opportunity to enhance communications with the contractor. To perform a site visit, the PDE should develop a comprehensive and objective site monitoring checklist which focuses on the outcomes, but also includes compliance requirements, specifies the sample size of works to be reviewed though these shouldn't be disclosed to the contractor (Sultana, Rahman, & Chowdhury, 2012).

Citizen Complaints
Citizens are often the direct users of the constructed projects thus they have direct knowledge about contractor performance and stronger incentives to report under-performance. With this, they serve as "fire alarms", calling attention to occasional misbehaviour without requiring PDE's to constantly monitor contractors' activities. Consequently, monitoring citizen complaints can inexpensively deter contractors from violating contract provisions (Brown & Potoski, 2003)**.**

Contract specific audits
Contract specific audit refer to the physical monitoring of work construction on site (Nanayakkara & Smith, 1997). This is essential for safeguarding quality and workmanship of works delivered. Contract specific audits enable the PDE to gain direct information on the quality of works construction (Brown & Potoski, 2003) which assists the PDE to effectively manage specific risks that may arise from engaging a particular contractor by taking appropriate risk management actions.

Compliance reports
In some contracts it is appropriate to require the contractor to provide timely written reports on performance as one of the contract deliverables. The reports provide a further mechanism for monitoring and managing the contractor's performance. These can be status reports which describe work that is complete, what work is pending and then results are contrasted against the contract schedule or activity reports that describe any activity on the construction work.

Contractual governance mechanisms and contractor performance
Muhwezi (2016) asserts that works contracts last a long time, consume many resources, are often complex and involve numerous actors. It is therefore vital that good contractual governance mechanisms are put in place to ensure that a contractor adheres to the contract terms and conditions which further lead to successful completion of the contract. Many scholars e.g., Goo et al., (2009) Ntayi, Namugenyi, & Eyaa (2010), Ahimbisibwe (2012) agree that good contractual governance mechanisms specify the obligations of the parties to a contract, constitute foundation for measurement and management of contractor performance by enabling open communication, joint

setting of key performance indicators to accurately measure contractor performance, specify procedures for monitoring the contract and penalties for non-compliance.

Whistleblowing and contractor performance

Whistleblowing is the act of disclosing information on malpractices that need to be corrected or terminated in order to protect public interest (Holtzhausen, 2007). Rosmawati and Norbahiyah (2013) urge that whistle blowing corrects or terminates a wrongdoing that may be observed during contract implementation by calling for attention to problems evidenced before they become more damaging which improves contractor performance. Park et al., (2008) argues that whistle blowing leads to deterrence of mal practices, facilitates accountability which ensures compliance to the contract terms and in turn leads to improved contractor performance.

Whistle blowing and contract monitoring

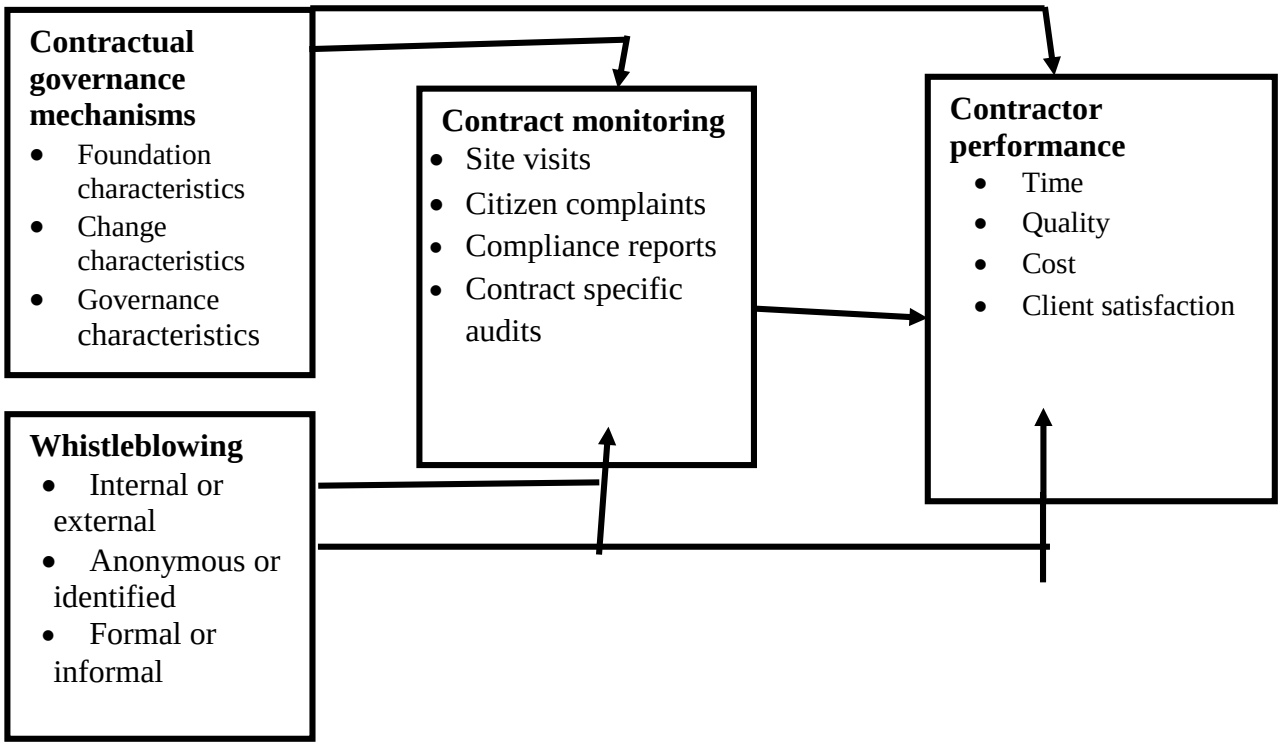
Jubb (1996) defined whistleblowing as a deliberate non-obligatory act of disclosure, which gets onto public record and is made by a person who has or had privileged access to data or information of an organisation, about non-trivial illegality or other wrongdoing whether actual, suspected or anticipated which implicates and is under the control of that organisation with a bid to rectify the wrongdoing. Kovacic (1996) asserts that Whistle blowing facilitates contract monitoring by providing a tripwire for alerting the PDE to bring it to its attention on the misconduct of the contractor with complaints and supporting data. It further enables the PDE to detect deviations from contractual terms by being aware of and address any issues that may arise during contract execution which in turn facilitates contract monitoring.

Contract monitoring and contractor performance

Contract monitoring is a regular process of evaluating contractor performance based on measurable contract deliverables and verifying the contractor's compliance with the terms and conditions in the contract. Simpson (2002) asserts that contract monitoring enables a firm to accurately assess whether the contractor is meeting the contract requirements and also ensures that the contractor performs all duties expected in accordance with the contract terms and conditions. It further enables the PDE to be aware of and address any issues that may arise during contract execution which in turn leads to improved contractor performance. Muhwezi and Ahimbisibwe (2015) recommend effective monitoring of works contracts to ensure that the citizens continue to get value for money.

Conceptual framework

The conceptual framework below illustrates the relationship between contractual governance mechanisms, whistleblowing, contract monitoring and contractor performance of works.



Source; Adopted and modified from the works of Ahimbisibwe, (2012); Lee, Ismail and Hussaini, (2014).

Explanation of the model

The above model shows that contractual governance mechanisms, whistle blowing, contract monitoring are hypothesized to influence contractor performance. As shown in the model the relationship between contractual governance mechanisms and contractor performance is mediated by contract monitoring.

METHODOLOGY

Research Design

This study took on quantitative approach. The study took a quantitative approach because it aimed at obtaining data expressed in numerical terms (Amin, 2005). A cross-sectional design was used because it gathers data from a sample of a population at a particular time (Amin, 2005). Besides data was collected from all respondents once and for all to reduce on time and costs involved (Creswell, 2003).

Study Population

Out of the 148 central government PDEs in Kampala (PPDA report, 2014), the survey concentrated on 108 that were sampled randomly to ensure probability of equal representation (Krejcie & Morgan 1970). The PDE's were selected on the basis that they had registered higher rates of poor contractor performance which is attributed to insufficient contractual governance mechanisms, inadequate whistle blowing measures and unclear contract monitoring procedures.

Categories of Central Government PDEs in Kampala from which data was collected

Category	Number of PDEs	Sample size	Response
Ministries	19	19	18
Councils	4	4	4
Commissions	11	8	8
Hospitals	16	12	3
Government Agencies	20	14	14
Training Institutions	18	13	5
State Enterprises	24	18	18
Statutory bodies	29	19	19
Boards	7	5	5
Total	148	108	94

Source; Public Procurement and Disposal of Public Assets Authority (2011)

Sampling technique

Stratified random sampling technique was used to select the different procurement officers from the PDEs to serve as respondents. The technique is appropriate because PDEs are already stratified into hospitals, commissions, authority, ministries and parastatals by the PPDA. Henceforth, from each stratum, PDEs were arranged in alphabetical order after which five respondents were purposively selected from each of them. Thus out of 740 procurement officers within central government PDEs in Kampala (148 PDEs and 5 respondents from each), data was gathered from a sample of 402 officers. With the use of stratified random sampling, all groups within the population was represented without bias.

Sample Size

Out of the 148 central government PDEs in Kampala (PPDA report, 2014), the survey considered 94 PDEs that were sampled randomly to ensure probability of equal representation (Krejcie & Morgan, 1970). In this sample, data was gathered from the different (5) personnel engaged in the procurement function. These included; senior procurement officer, assistant procurement officer procurement officer, a member of the user department and a member of the contracts committee.

Data collection Techniques

The main data collection instruments used included the questionnaire, with other tools such as literature review. The purpose of questionnaires is to obtain specific data from the participants on the given topic (Creswell, 2008). Questionnaires were given to respondents; the senior procurement officer, Assistant procurement, officer procurement officer, a member of the user

department and a member of the contracts committee in Kampala district for the purpose of gathering data from respondents. The questionnaire was used to collect primary data on the research variables. The data gathered from the questionnaire helped the researcher to compile the findings of the study.

Table 3.2 Questionnaire Response rate

Questionnaire	**Total**	**% of response rate**
Distributed Questionnaires	540	100%
Collected Questionnaire	402	74.4%.

The earlier determined sample size of the respondents 540 was made up of senior Procurement officers, contract managers, procurement officers, member of the contracts committee, and member of user department from each PDE. The distributed questionnaires to different respondents in various PDE's in Kampala district were 540 while the returned questionnaires were 402. Therefore questionnaire response rate from the unit of inquiry (Senior Procurement officers, contract managers, procurement officers, member of the contracts committee, and member of user department) was at 74.4%. That is to say 108 PDE's were represented by 1 respondent per PDE. This is an acceptable response rate as per the rule of thumb of Roscoe (1975) as cited by Mbarika et al (2005) sample sizes of larger than 30 and less than 500 are appropriate for most research.

Measurement of the Variables

With the review of the existing literature, measurement of the variables was on the basis of the previous studies. The respondents assessed variables such as contractor performance, contractual governance mechanisms, whistle blowing and contract monitoring on a five-point Likert-type scale, ranging from 5= strongly agree, 4= Agree, 3= Not Sure, 2= Disagree, 1= strongly disagree which was used to determine the respondents' level of agreement/ disagreement with questions / subject matters.

Variable	**Measurements**	**Source**
Contractual governance mechanisms	Foundation characteristics, Change management and Governance characteristics	Contractual governance mechanisms were measured based on works of Ahimbisibwe, (2012) and Goo et al.,(2009)
Whistleblowing	Internal vs external, Formal vs informal, Identified vs. anonymous	Park, Blenkinsopp, Oktem and Omurgonulsen,(2008)
Contract monitoring	Site visits, contract specific audits and Compliance reports	Brown and Potoski, (2003)
Contractor performance	Delivery, Quality and Cost	Lee, Ismail and Hussaini, (2014)

Reliability and Validity of the Questionnaire

Reliability Tests

In order to achieve the reliability of the research instrument, Cronbach's Alpha coefficient was used. Reliability tests measure the consistence and stability of a research instrument. Creswell (2008) asserts that Cronbach Alpha coefficient can be used to test for reliability. In statistics,

Cronbach's (alpha) is a coefficient of internal consistency, it is commonly used as an estimate of the reliability of a psychometric test for a sample of examinees (Cronbach, 1951) and that the theoretical value of the alpha varies from 0 to 1.

Main Variable	Sub Variables	Cronbach's Alpha	No of Items
Contractual Governance Mechanisms	Foundation Characteristics	.783	05
	Change Characteristics	.801	05
	Governance Characteristics	.774	05
Whistle Blowing	Internal and External	.782	05
	Formal and Informal	.779	05
	Identified and Anonymous	.781	05
Contract Monitoring	Site Visit	.788	04
	Compliance Reports	.800	04
	Citizen Complaints	.783	04
	Contract Specific Audits	.800	04
Contractor Performance	Quality Performance	.780	04
	Client Satisfaction	.769	04
	Contractor Performance	.774	04
	Time Performance	.787	04

Content Validity Tests

Validity tests were conducted to determine how well the research instruments used measure to the concept for which it was intended (Coghlan, 2011). Content validity index was used to test validity of the questionnaire (Coghlan, 2011)

Content Validity Index for the main variables

Main Variable	CVI	No of Items
Contractual Governance Mechanisms	.784	15
Whistle Blowing	.754	15
Contract Monitoring	.845	16
Contractor Performance	.763	16

Carcary (2008), stresses that validity tests are crucial in determining the suitability and consistency of a given research tool used for data collection. The table above presents validity results. A Content Validity test on study variables revealed that all variables scored above 0.6 hence the questionnaire is valid for data collection (Krishnaveni and Ranganath, 2011).

Data Analysis Methods

The researcher used Statistical Package for Social Scientist (SPSS) version 20 to analyze quantitative data that was collected using the questionnaires. Descriptive statistics were used to analyze data relating to background information using Mean, Percentages, Frequencies and Tables. Correlation analysis method was used to establish the relationship between the study variables, that is the relationship between contractual governance mechanisms and contractor performance, relationship between whistleblowing and contractor performance, relationship between contract monitoring and contractor performance, relationship between contractual governance mechanisms, whistle blowing, contract monitoring and contractor performance. Hence these research questions that guided the study were answered using the correlation analysis specifically

using the Pearson correlation analysis method. Regression Analysis method was be used to determine the predictive power or the effect of the independent variable on the dependent variable. Mediation tests were done using medgraph-Sobel test.

Descriptive Statistics

Table 4.1: Descriptive statistics

Variable	Value	Frequency	Percentage
Gender	Female	228	56.7%
	Male	174	43.3%
Age of respondent	Less 29	63	15.7%
	30-39	195	48.5%
	40-49	123	30.6%
	50-59	20	5.0%
	Above 59Yrs	1	.2%
Education level	Below Diploma	1	.2%
	Diploma	88	21.9%
	Degree	257	63.9%
	Postgraduate	17	4.2%
	Masters	39	9.7%
Profession	Accountancy	6	1.5%
	Social Sciences	2	.5%
	Legal	3	.7%
	Procurement	391	97.3%
Position	Senior Procurement Officer	24	6.0%
	Procurement Officer	117	29.1%
	Assistant Procurement Officer	113	28.1%
	Member of User department	144	35.8%
	Member of Contracts committee	4	1.0%
Nature of PDE	Ministry	70	17.4%
	Hospital	4	1.0%
	University	21	5.2%
	Commission	41	10.2%
	Parastal	175	43.5%
Duration in this section/department	Less 2Yrs	41	10.2%
	2-3Yrs	58	14.4%
	4-5Yrs	153	38.1%
	Above 6Yrs	150	37.3%
Employees this PDE	50-100	32	8.0%
	100-200	51	12.7%
	Over 200	319	79.4%
Duration of PDE in operational	5-10Yrs	2	.5%
	10-15Yrs	16	4.0%
	Over 15 Years	384	95.5%
Total		**402**	**100.0**

From table 4.1, the demographic characteristics of the respondents indicate that 56.7% of the respondents were male and 43.3% were female. This implies that both male and female take part in the activities of PDE's which is an indication that that there is no gender discrimination in

procurement disposal entities. In terms of age, results revealed that, the average respondent was aged between 30-39 years; an indication that majority of the participants in procurement disposal entities are in the active productive age bracket. In terms of education, findings revealed that, most of the respondents attained degree as their highest level of education (63.9%). This implied that, most of the participants had moderate levels of education that could easily enable them execute the daily activities of procurement disposal entities. Regarding the profession of the respondents, the results from table 4.1 revealed that, 97.3% of the respondents belong to the Procurement profession. This implies that the majority of the respondents were carrying out duties in PDE's in line with their profession. In terms of duration of the respondents in the section/department, 38.1% of respondents had spent 4-5 years in the procurement department, 37.3% had spent over 6 years, 14.4% had spent 2 to 3 years and 10.2% had spent less than 2 years. Since the majority had spent 4 to 5 years, it implies that the respondents were more experienced in the activities carried out in the PDE's. Regarding the positions of the respondents, 35.8% were Member of User department, 28.1% were assistant procurement officer, 29.1% were Procurement Officer, and 6.0% were senior procurement officers. This is an indication that majority of the respondents were in positions that align with their qualifications. In terms of number of employees in PDE's, 79.4% had over 200 employees. This means that the PDE's have employed a reasonable number of employees to execute the daily activities within PDE's which also eases work and decision making process. In terms of duration of existence of PDE's, 95.5% who were the majority affirmed that their PDE has existed for more than 15 years, 4.0% affirmed that their PDE has existed for a period between 10 to 15 years, 5% affirmed that their PDE's has existed for a period of 5 to 10 years. This indicates that many of the PDE's are at a mature stage in their growth were they are expected to be performing excellently.

4.2. Correlation Analysis

Variable	1	2	3	**4**	5	6	7	**8**	9	10	11	12	**13**	14	15	16	17	**18**
Foundation Characteristics-1	**1**																	
Change Characteristics-2	.293*	**1**																
Governance Cecharacteristics-3	.214**	.391**	**1**															
Contractual Governance Mechanisms-4	.685***	.796**	.706**	**1**														
Internalandexternal-5	.256*	.297*	.296*	.387**	**1**													
Formal And Informal-6	.104*	.201*	.078*	.180*	.273*	**1**												
Identified And Anonymous-7	.157*	.208*	.114*	.220**	.281**	.238*	**1**											
Whistleblowing-8	.212*	.310*	.191*	.331*	.618**	.857**	.601**	**1**										
Sitevisit-9	.305*	.321*	.126*	.352**	.475**	.321**	.416**	.524**	**1**									
Compliance Reports-10	.136**	.178**	.222**	.242*	.228*	.148*	.047	.193**	.250**	**1**								
Citizen Complaints-11	.624**	.133**	.109*	.393**	.290**	.156*	.327**	.319**	.363**	.005*	**1**							
Contract Specific Audits-12	.184*	.175*	.105*	.213*	.143*	.120*	.189*	.195*	.254*	.018*	.133*	**1**						
Contract Monitoring-13	.523**	.301**	.219**	.477**	.413**	.270**	.379**	.455**	.643**	.419**	.641**	.697**	**1**					
Quality Performance-14	.354**	.282*	.145**	.362**	.426**	.304**	.477**	.515**	.551**	.158*	.441**	.329**	.584**	**1**				
Client Satisfaction-15	.349**	.374**	.326**	.480**	.278*	.275*	.452**	.437**	.496**	.105*	.356**	.313**	.502**	.701**	**1**			
Cost Performance-16	.133**	.079*	-.016*	.092*	.102*	.145*	.232**	.213**	.276**	.061**	.168**	.129**	.240**	.272**	.242**	**1**		
Timeperformance-17	.186*	.161*	.225*	.257*	.294*	.124*	.222*	.261*	.323**	.491**	.100*	.103*	.354**	.337**	.316**	.164**	**1**	
Contractor Performance-18	.319**	.269*	.204**	.363**	.345**	.267**	.438**	.450**	.533**	.308**	.319**	.265**	.536**	.686**	.671**	.725**	.678**	**1**

**. Correlation is significant at the 0.01 level (2-tailed).
*. Correlation is significant at the 0.05 level (2-tailed).

The relationship between contractual governance mechanisms and contractor performance of works

Findings revealed that there is a significant positive relationship between contractual governance mechanisms and contractor performance of works (*r = .363**, P<0.01*). This result implies that performing proper contractual governance mechanisms with its components such as foundation characteristics, change characteristics, governance characteristics positively influences the contractor performance of works of Procurement and disposal entities. This is in line with the findings of Xiao and Proverbs (2003); Millet, Dainity, Briscoe and Neale (2000) who revealed that when contractual governance mechanisms improve, there will also be an improvement in contractor performance of works. This is supported by subsequent studies of Ahimbisibwe, Tusiime and Tumuhairwe (2015); Ahimbisibwe (2014); Ahimbisibwe (2012). Similarly, Ntayi, Namugenyi and Eyaa (2010) also confirmed that contractual governance mechanisms lay legal protection for contracting parties, enables them to jointly draft difficult aspects of a contract such as acceptable quality levels, penalties for noncompliance and future anticipated contract changes which helps the contractors to meet the established contractual governance mechanisms thereby improving contractor performance.

The relationship between whistleblowing and contractor performance of works

The results indicated that there is a significant positive relationship between whistleblowing and contractor performance of works (*r = .450**, P<0.01*). This result implies that whistleblowing with its components such as Internal and external, formal and informal, identified and anonymous positively influence the contractor performance of works of Procurement and disposal entities. These findings are in agreement with a study by Taiwo (2015) who confirms that whistleblowing policies reiterate the notion of the ethical distance in organizations and outcomes. Consistently, Rosmawati and Norbahiyah (2013) indicated that whistleblowing corrects or terminates a wrongdoing that may be observed during contract implementation by calling for attention to problems evidenced before they become more damaging which improves contractor performance. This also mirrors the works of Park et al., (2008) which advocates that Whistleblowing leads to deterrence of mal practices, facilitates accountability which ensures compliance to the contract terms and in turn leads to improved contractor performance.

The relationship between contract monitoring and contractor performance of works

Findings in table 4.2 revealed that there was a significant positive relationship between contract monitoring and contractor performance of works (*r = .536**, P<0.01*). This result implies that practicing proper contract monitoring with its components such as site visits, contract specific audits, compliance reports and citizen complaints positively influence the contractor performance of works of Procurement disposal entities. These findings are consistent with earlier studies of Brown and Potoski (2003); Robinson and Scott (2009); John Rehfus (1990) who confirmed that contract monitoring is the key to maintaining high quality of contractor performance. Brown and Potoski (2003) noted that contract monitoring tools like performing a site visits, monitoring citizen complaints, conducting contract specific audits and requesting for submission of compliance reports enables a firm to accurately assess whether the contractor is meeting the contract requirements and also ensures that the contractor performs all duties expected in accordance with the contract terms and conditions. Byaruhanga and Basheka (2017) further indicated that contract

monitoring actively controls the contract between the PDE and the contractor in order to ensure delivery of a cost effective and reliable project at an agreed budget. The findings of the study also agree with that Muhwezi and Ahimbisibwe (2015), Ntayi, Ngoboka, Ndahiro and Eyaa (2010) who recommend effective monitoring of works contracts to ensure that the citizens continue to get value for money, therefore setting up a clear robust contract monitoring system improves contractor performance.

The relationship between contractual governance mechanisms and contract monitoring

The results from table 4.2 indicated that there was a significant positive relationship between contractual governance mechanisms and contract monitoring (*r = .523**, P<0.01*). This result implies that contractual governance mechanisms with its components such as foundation characteristics, change characteristics, governance characteristics positively influence contract monitoring of works in Procurement disposal entities. This is consistent with the findings of Ntayi, Ngoboka, Ndahiro and Eyaa (2010). Similarly, Ahimbisibwe, (2014) confirmed that Contractual governance characteristics detail the contracting party's roles and responsibilities to be performed, specify procedures for monitoring the contract, penalties for noncompliance and a clear statement of the measurements which are used to verify the contractor's actual performance against scheduled or reported performance in contract monitoring. Furthermore, this findings is in agreement with findings of Muhwezi and Ahimbisibwe (2015) and Ahimbisibwe, (2012) who found out that organizations that practiced strong contractual governance mechanisms such as, well written procurement contract that is clear to both parties, contracts that contains statement of process ownership roles and responsibilities, communication plan and measurement charter led to enhanced contract monitoring in organizations.

Regression Analysis findings

Regression analysis was employed to assess the degree to which contractual governance mechanisms, Whistle blowing and Contract Monitoring can predict the contractor performance of works in the PDE's. This was done to determine the predictive potential of contractual governance mechanisms, Whistleblowing and Contract Monitoring to contractor performance.

Table 4.5 below shows the results from regression analysis.

Table 4.3: Regression Analysis Coefficients

Model	*Unstandardized Coefficients*		*Standardized Coefficients*	T	Sig.
	B	Std. Error	Beta		
(Constant)	.721	.259		2.786	.006
Contractual Governance Mechanisms	.138	.063	.103	2.200	.028
Whistle blowing	.240	.045	.245	5.306	.000
Contract Monitoring	.469	.062	.376	7.596	.000
R = .591[a], R Square = .349, Adjusted R Square = .344, F statistics = 70.523, Sig. (F statistics) = .000, *a. Dependent Variable: Contractor performance*					

The findings show that the Contractor performance of works is significantly influenced by contractual governance mechanisms (*beta = .138, p<0.01, Sig =.028*), Whistle blowing(*beta = .240, p<0.01, Sig = .000*). Contract Monitoring however had the highest influence on Contractor performance as its regression strength was strongly significant enough (*beta = .469, P<0.01, Sig = .000*). This implies that contractual governance mechanisms, Whistleblowing and contract monitoring greatly influence Contractor performance of works in PDE's and should therefore be highly considered by the Managers of PDE's, contract managers, procurement officers, member of the contracts committee, senior procurement officers and Member of user department and board members for better performance of contractor works in PDE's.

The regression analysis model of Contractor performance of works in PDE's in Uganda as seen in table 4.3 was found to be significant and hence well specified, which means that; contractual governance mechanisms, whistle blowing and contract Monitoring were found to be appropriate predictors of Contractor performance of works in PDE's in Uganda. The predictive power of the model was found to be 34.4% (*Adjusted R Square = .344*). This result indicates that contractual governance mechanisms, whistle blowing and contract Monitoring combined account for 34.2% variation in Contractor performance of works in PDE's in Uganda hence determining the Performance of contractor works of PDE's in Uganda while the remaining 65.6% of predictors of Contractor performance of works in PDE's is accounted for by other factors that are not part of this study. The Model specification was found to be fit and valid for this study (*Sig<0.00*).

The mediating effect of contract monitoring on the relationship between contractual governance mechanisms and contractor performance

The researcher used Med Graph program version 2013, as a modified version of the Sobel test to compute the Sobel z-value and the significance of the mediation effect of contract monitoring on the relationship between contractual governance mechanisms and contractor performance. The significance of the mediation effect and type of mediation was also tested basing on Sobel's z-value and ratio index calculated using the Med Graph program and results are shown in the figure **4.1** below;

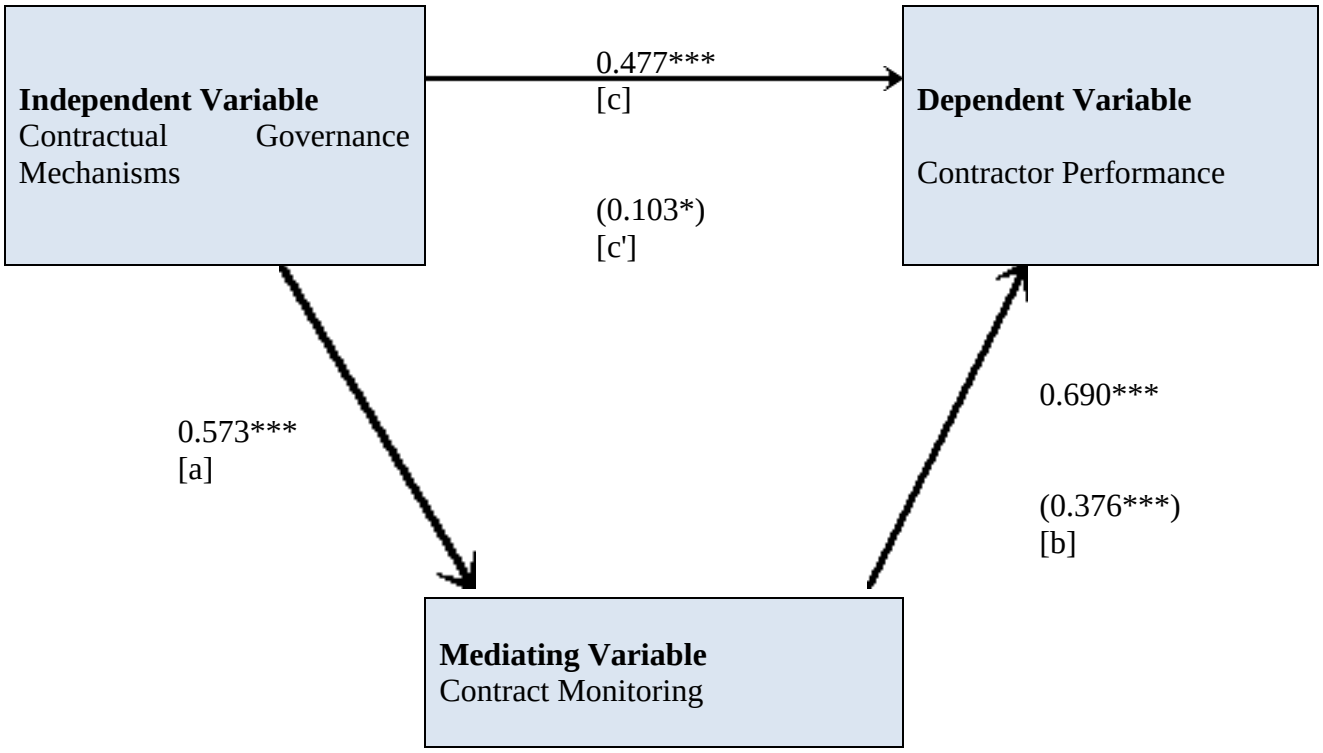


Figure 4.1: The mediation effect of Contract monitoring on the relationship between contractual governance mechanisms and contractor performance

95% Symmetrical Confidence interval			
	Lower	**-0.11269**	
	Higher	**0.24214**	
Unstandardized indirect effect			
	a*b	**0.06472**	
	se	**0.09052**	
Effective Size measures			
			R^2 Measures (Variance)
Standardized Coefficients			
Total:		**0.477**	**0.101**
Direct:		**0.103**	**0.242**
Indirect:		**0.215**	**-0.140**
Indirect to Total ratio		**0.451**	**-1.380**

These results indicate that, since the Sobel Z-value is large with a p-value less than 0.01(Sobel Z-value: 0.715017, sig: P<0.01), it means that a significant mediation of Contract monitoring on the

relationship between contractual governance mechanisms and contractor performance exists. In a real sense, it indicates that the association between contractual governance mechanisms variable (predictor variable) and contractor performance (criterion variable) has been significantly reduced (i.e. from 0.477 to 0.103) by the inclusion of Contract monitoring (the mediating Variable) in the third regression model (Jose, 2004). Second, a partial type of mediation was also registered because the correlation between independent variable and dependent variable was reduced to a significant level (i.e. from 0.477** to 0.103**). Third, the ratio index of 10% (0.0103/0.103*100=10) implies that 10 percent of the effect of Contract monitoring on the contractual governance mechanisms goes through contractor performance.

Therefore, the results revealed the contribution of independent variables to the dependent variables. Accordingly, the findings indicate that Contract monitoring partially mediates the relationship between contractual governance mechanisms and contractor performance (partial mediation). This means that the entire effect on contractor performance does not only go through the main predictor variable (contractual governance mechanisms) but also Contract monitoring. This signifies that the connection between contractual governance mechanisms and contractor performance is weakened by the presence of Contract monitoring. Contract monitoring induces contractor performance and partly acts as an agent in the association between contractual governance mechanisms and contractor performance in the PDE's sector.

Practical Implications and recommendations

The research findings suggest that whistle blowing plays a very high level of influence on contract monitoring and contractor performance in Central government PDEs. PDEs should therefore strengthen organizational climate which facilitates reporting internally, externally, formally, informally, identified and anonymously that encourage employees who observe wrongdoing to take appropriate action. Creating the infrastructure for internal whistleblowing via an internal ethics hotline or helpline is one way to encourage internal reporting. PDE's should encourage internal whistle blowing in order to curb procurement malpractices and contract noncompliance, employees should undertake internal whistle blowing after witnessing wrongdoing in the entity. Employees should be encouraged to consider reporting wrong doing to appropriate authorities outside the entity and there should be enough information about where and how to whistle blow in the entity, It should be easier to confront peers than supervisors for reporting wrongdoing, the entity should clearly have written procedures for reporting procurement mal practice. These will lead to enhanced contractor performance of works in PDE's.

PDE's should actively perform site visits to monitor contract performance to ensure that the contract is successfully completed and the performance goals are met. Additionally, PDE's should nominate a contract manger to monitor contract performance, discover issues, and take remedial action as appropriate to meet the performance goals, conduct periodic contract performance monitoring and evaluations at the site, track the weekly and monthly activities of the contractor against the work schedule at the site and advise the contracts committee of any variations from the contractual obligations. Contract managers should have clear records on the contracts allocated and contract management reports should be made in correct format. PDE should ensure that the

implementation of the awarded contract is in accordance with the terms and conditions of the award. PDE should encourage citizens to share identified problems that require corrective action in time and there should be regular communication between the citizens, contractor, and user department. PDE's should perform audits to ensure that the construction is successfully completed on time. This will lead to enhanced contractor performance of works in PDE's.

In order for PDE's to ensure enhanced contract monitoring, contract managers and procurement officers should be more actively concerned with well written procurement contracts that are clear to both parties, containing statement of process ownership roles and responsibilities, including details of the objectives of the procurement clearly indicating how issues that arise will be solved, open to adjustments to cater for dynamism in the environment. The contracts should also specify relevant technology and industry drivers for change. The contracts should contain specifications of what is to be measured and the contracts should contain the penalty definitions in cases of breach. Additionally, the contracts should contain a statement of what might cause termination of contract and it should contain a schedule for regular interaction and time tables for resolving issues between the PDE's and the contractors. This will lead to enhanced contract monitoring of works in PDE's.

Limitations of the Study and future research

The data collection instrument that was used by this study was a standard questionnaire which limits the information beyond the questions contained within the survey instrument. Other data collection approaches could adopted in the future. The study was limited to only central government procuring and disposing entities, leaving out local government procuring and disposing entities. Future studies can include local governments. The study used a cross sectional research design approach, the behaviors of the variables over time were therefore not analyzed and this restricts the applicability of the findings since a longitudinal study may give different results from the ones that were obtained by this work. A longitudinal study is recommended in the future. Measurements tools were adopted from previous studies and therefore any limitations that are embedded in them equally affected this study. Lack of cooperation from respondents, especially those who considered the information confidential. The researcher assured the respondents of confidentiality of their information that would be used solely for academic purposes by presenting an introductory letter from the University. This study was purely exploratory hence the need to conduct a future study to confirm the findings.

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Appendix 1

4.2 Nature of PDE

Table 4.2: List of the PDEs surveyed

Name of the PDE/Institution	Frequency	Percent	Cumulative Percent
AMNESTY COMMISSION	4	1.0	1.0
BANK OF UGANDA	5	1.2	2.2
CAPITAL MARKETS AUTHORITY	5	1.2	3.5
CIVIL AVIATION AUTHORITY	5	1.2	4.7
DAIRY CORPORATION	5	1.2	6.0
EDUCATION SERVICE COMMISSION	3	.7	6.7
ELECTORAL COMMISSION	3	.7	7.5
ELECTRICITY REGULATORY AUTHORITY	5	1.2	8.7
ENTERPRISE UGANDA	5	1.2	11.2
HEALTH SERVICE COMMISSION	4	1.0	12.2
HOUSING FINANCE COMPANY	5	1.2	13.4
JUDICAL SERVICE COMMISSION	5	1.2	14.7
K.C.C.A	5	1.2	15.9
KYAMBOGO	5	1.2	17.2
MAKERERE UNIVERSITY	5	1.2	18.4
MAKERERE UNIVERSITY BUSINESS SCHOOL	5	1.2	19.7
MICRO FINANCE SUPPORT CENTRE	3	.7	20.4
MINISTRY FOR PUBLIC SERVICE	5	1.2	21.6

MINISTRY OF AGRICULTURE, ANIMAL INDUSTRY AND FISHERIES	5	1.2	22.9
MINISTRY OF DEFENCE	5	1.2	24.1
MINISTRY OF EDUCATION AND SPORTS	5	1.2	25.4
MINISTRY OF ETHICS	4	1.0	46.0
MINISTRY OF ENERGY AND MINERAL DEV'T	5	1.2	26.6
MINISTRY OF FINANCE ,PLANNING AND ECONOMIC DEV'T	5	1.2	27.9
MINISTRY OF GENDER, LABOR AND SOCIAL AFFAIRS	5	1.2	29.1
MINISTRY OF HEALTH	5	1.2	30.3
MINISTRY OF INTERNAL AFFAIRS	5	1.2	31.6
MINISTRY OF JUSTICE AND CONSTITUTIONAL AFFAIRS	5	1.2	32.8
MINISTRY OF LANDS, HOUSING AND URBAN DEV'T	5	1.2	34.1
MINISTRY OF LOCAL GOVERNMENT	4	1.0	35.1
MINISTRY OF TRADE AND INDUSTRY	5	1.2	36.6
MINISTRY OF WATER AND ENVIRONMENT	5	1.2	10.0
MINISTRY OF WORKS AND TRANSPORT	5	1.2	37.8
MTAC	5	1.2	39.1
N.S.S.F	5	1.2	40.3
NAGURU	5	1.2	41.5
NATIONAL AGRICULTURAL RESEARCH ORG'	3	.7	42.3
NATIONAL ANIMAL RESOURCE GENETIC CENTRE & DATABANK	3	.7	43.0
NATIONAL COUNCIL FOR CHILDREN	5	1.2	44.3
NATIONAL COUNCIL FOR HIGHER EDUCATION	3	.7	45.0
NATIONAL COUNCIL OF SPORTS	3	.7	46.8
NATIONAL CURRICULUM DEVELOPMENT CENTRE	4	1.0	47.8
NATIONAL DRUG AUTHORITY	5	1.2	49.0
NATIONAL ENTERPRISE CORPORATION	3	.7	49.8
NATIONAL ENVIRONMENT MANAGEMENT AUTHORITY	3	.7	50.5
NATIONAL FOREST AUTHORITY	3	.7	51.2
NATIONAL HOUSING AND CONSTRUCTION CO.	5	1.2	52.5

NATIONAL INFORMATION TECHNOLOGY AUTHORITY	5	1.2	53.7
NATIONAL MEDICAL STORES	5	1.2	55.0
NATIONAL WATER AND SEWERAGE CORPORATION	5	1.2	56.2
OFFICE OF THE AUDITOR GENERAL	3	.7	57.0
OFFICE OF THE PRESIDENT	4	1.0	58.0
OFFICE OF THE PRIME MINISTER	5	1.2	59.2
PARLIAMENT OF UGANDA	3	.7	60.0
POPULATION SECRETARIAT	3	.7	60.7
POST BANK	5	1.2	61.9
POSTA UG	5	1.2	63.2
PRESIDENTIAL INITIATIVE ON BANANA INDUSTRIAL PROJECT	5	1.2	64.4
PRIVATE SECTOR FOUNDATION	5	1.2	66.4
PRIVATIZATION UNIT	4	1.0	67.4
PUBLIC PROCUREMENT AND DISPOSAL OF PUBLIC ASSETS AUTHORITY	5	1.2	68.7
RURAL ELECTRIFICATION AGENCY	3	.7	69.4
STATE HOUSE	4	1.0	70.4
U.N.B.S	5	1.2	71.6
UGANDA AIDS COMMISSION	4	1.0	72.6
UGANDA BLOOD TRANSFUSION SERVICES	3	.7	73.4
UGANDA BROADCASTING CORPORATION	5	1.2	74.6
UGANDA CANCER INSTITUTE	5	1.2	75.9
UGANDA COMMUNICATIONS COMMISSION	5	1.2	77.1
UGANDA DEVELOPMENT BANK	5	1.2	78.4
UGANDA ELECTRICITY DISTRIBUTION COMPANY	3	.7	79.1
UGANDA ELECTRICITY GENERATION COMPANY	4	1.0	80.1
UGANDA ELECTRICITY TRANSMISSION COMPANY	3	.7	80.8
UGANDA HEART INSTITUTE	3	.7	81.6
UGANDA HUMAN RIGHTS COMMISSION	3	.7	82.3
UGANDA INDUSTRIAL RESEARCH INSTITUTE	3	.7	83.1
UGANDA INVESTMENT AUTHORITY	5	1.2	84.3
UGANDA MANAGEMENT INSTITUTE	3	.7	65.2
UGANDA NATIONAL CHAMBER OF COMMERCE AND INDUSTRY	5	1.2	86.8

UGANDA NATIONAL COUNCIL FOR SCIENCE AND TECHNOLOGY	5	1.2	88.1
UGANDA NATIONAL EXAMINATIONS BOARD	4	1.0	89.1
UGANDA NATIONAL ROADS AUTHORITY	5	1.2	90.3
UGANDA POLICE FORCE	3	.7	91.0
UGANDA PRINTING & PUBLISHING CORPORATION	3	.7	91.8
UGANDA PRISONS SERVICE	4	1.0	92.8
UGANDA RAILWAYS CORPORATION	4	1.0	93.8
UGANDA REGISTRATION SERVICES BUREAU	5	1.2	95.0
UGANDA ROAD FUND	5	1.2	96.3
UGANDA TOURIST BOARD	3	.7	97.0
UGANDA VETERANS ASSISTANCE BOARD	4	1.0	98.0
UGANDA WILDLIFE AUTHORITY	5	1.2	99.3
UGANDA WILDLIFE EDUCATION CENTRE	3	.7	100.0
Total	402	100.0	