

Employee Performance Measurement: A Reform Tool for Public Sector Governance in Tanzania

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Abstract: *Tanzanian, HRM reforms were initiated to address non-transparent and patronizing HR practices in improving Public Sector Governance. Again, Public Service Reform Programme (PSRP) was initiated in Tanzania to enhance performance and accountability of employees within the public sector. However, Tanzanian National Audit Reports depicted continued inadequacies in HRM practices including employees' under performance and poor governance. This trend created the need to conduct this study by analysing the influence of employees' performance measurement on Public Sector Governance. Through a Survey, data, was collected from 276 public sector employees from four different regions of Tanzania. SEM (Structural Equation Modelling) was applied in data analysis. Study findings revealed that employee performance measurement has a significant positive relationship with the accountability part of Public Sector Governance, while OPRAS (Open Performance Review and Appraisal System) was positively related to both transparency and accountability. Moreover, findings revealed that political support, technology and culture, moderate partially the relationship between employees' performance measurement and Public Sector Governance. The study finally suggests that, in order to improve Public Sector governance, the Tanzanian government has to improve the system of employees' performance management, control political interference into HRM decisions, digitalise government HR processes, and transform employees' behaviour.*

Keywords: Performance Measurement, Human Resource Management Reforms, Public Sector Governance

Introduction

In many developing countries including Tanzania, public sector institutions face problems of poor performance and weak governance (World Bank, 1997; 2002). Therefore, in order to improve the state of governance in the public sector, public sector management reforms were introduced (Ashour, 2004; Chalu, 2014; Haque and Aziz, 1998; Sulle, 2011; Therkildsen, 2001; World Bank, 2000). It is worth noting here that, public sector reforms in Tanzania, occurred in two distinct waves of reforms; the first generation reforms included the Structural Adjustment Programme of the 1980s which was followed by the second generation of governance reforms that started in the mid-1990s (Grindle, 2002).

The first generation reforms focused on redefining the roles of the public sector, reducing its size and controlling the activities of public sector employees through Human Resource Management (HRM) practices such as retrenchments, pay reforms and payroll control (Grindle, 2002). The second generation reforms; started around the mid-1990s in a more broader scope, that sought to improve the Government's state and these reforms were inspired by the New Public Management (NPM) and good governance agenda which supported each other equally in the reduction of bureaucracies and red-tape. The NPM agenda was characterized by the adoption of private sector management concepts and styles, while the good governance agenda promotes transparent and accountable public sector, (Gray, 2007). However, it is argued that one of the key targets of NPM was the capacity to reform the public HRM as well. This was rendered necessary basing on the fact that Human Resource (HR) is the most vital asset and critical resource in both the private and public services (Battaglio and Condrey, 2006; Battaglio, 2009; Burns, 2007; Common, 2010; Kellough, Nigro, and Brewer, 2010; Kim, 2000). However with the fact that HR is regarded as the most vital asset in work organisations (Batton and Gold 2012), but still many developing countries including Tanzania have not yet put in place a regulatory mechanism that should be vested with the prerogative of overseeing and controlling the HRM practices in both Public and Private work organisations.

Moreover, these public sector reforms which are based on NPM, in most cases, underemphasize the importance of HRM, because of the strong emphasis on the requirement to downsize the establishment in the government and the combat against unnecessary government red-tape practices (Nogueira and Paranaguá de Santana, 2015). Since the publication of the NPM paradigm by Hood (1991), there is still a debate on the validity of its generalization in different contexts. It has been argued that NPM should have geographical model varieties between the implementing countries (Borins, 2002; Osborne, 2010). Therefore, an understanding of the institutional and cultural contexts is required before attempting to articulate HRM-type reforms (Common, 2010). Moreover, the organizations involved in NPM based reforms exist in a technological, political and cultural environment which differ from one country to another and from one organization to another (Chalu, 2014). Nevertheless, so little has been written about moves toward reform implementation and their influence on HRM reforms plus discussions on the recommendable contexts in which reforms are implemented are scanty as well (Carmeli, 2004; Salm and Schwab, 2016; Tidemand and Msami, 2010; OECD, 2015).

The Tanzanian government started to implement public service reform programmes since the independence era. However, in order to periodically implement these changes; The Public Service Reform Programme phase one (PSRPI) was implemented from 2000 to June 2007. The PSRPI was developed in pursuit of the reform demands with a thrust of "Instituting preferable Performance Management Systems." However, weak accountability emerged as a challenge for its implementation (URT, 2008; WB, 2008). Nevertheless, in order to curb the challenges encountered from PSRP I, PSRP II was launched and implemented from 2008 to 2012 with a focus on enhancing performance and accountability in the public sector. In the process, the Government installed a number of key management systems and processes in order to attain the predetermined focus. These systems and processes included the introduction of Performance Management System and Processes for HRM like the

Performance Appraisal tool, called the Open Performance Review and Appraisal System (OPRAS).

Although PSRP was implemented by the Government of Tanzania in order to improve governance in the public sector, the National Audit of Tanzania continued to report inadequacies in HRM practices and governance (CAG, 2016). These inadequacies, therefore, necessitated the need to study these reforms basing on HRM processes as part of public sector reforms in Tanzania with a focus on employees' performance measurement and the extent which these NPM based reforms influence the governance in the public sector. Furthermore, recent studies in Tanzania attest that there is not much in the literature on how employees are managed in the public sector in order to achieve commendable governance (Mutahaba, 2015; Therkildsen et al, 2007; Tidemand and Msami, 2010). Otherwise, Clarke and Wood (2001) argue that the culture and characteristics of the public service in Tanzania differ in terms of the implementation of NPM based reforms from that of the developed countries. Basing on the highlighted assertions, therefore, this study attempted to examine whether the prominent NPM based reform efforts in the HRM processes have an influence on the Public Sector Governance in the Tanzanian context. Hence, this argument created a need to conduct this study so as to bridge the observed gap and contribute to the knowledge of HRM reforms by specifically examining the influence of employees' performance measurement on the Public Sector Governance and to assess the moderating effect of the associated contingent factors i.e. technology used, support from political leaders and culture on the relationship between HRM reforms and public sector governance.

Theoretical Background

It has been argued that reforms in the public sector are based on NPM and Governance theory (Ostrom 2014; Van Assche et al 2014). The theoretical origins of NPM can be traced from within a variety of theoretical perspectives including the Principal-Agent theory (Gruening, 2001; Osborne and Gaebler, 1993). Since this study assesses the HRM processes as a part of the reforms, the Principal - Agency Theory was applied to guide our predictions so long as it views organizations as bundles of contracts binding workers and employers together (Eisenhardt, 1989). The Principal-Agent theory suggests a difference in the interests of the Principals (employers) and Agents (workers). Since HRM reforms were established to reinvent the way employees are managed in the public sector so as to improve governance in the sector, the Principal - Agency Theory was deemed suitable to guide the study basing on its dual focus of interests for both employers and employees.

It has been argued that NPM is geographically varied between the implementing countries (Borins, 2002). Since NPM based reform is not 'one size fits all aspect' as it varies between the implementing countries, in order to generalize it, contingent factors are to be emphasized as to when and how NPM can be successfully adopted (Hood, 1991; Polidano, 1999; WB, 2009). This assertion was clearly stated, that NPM based reform outcomes vary according to the specificity of the context they are applied, as argued by Borins (2002), Hood (1991), and Gaspar and Mkasiwa (2014). Therefore, as we eschew from HRM reforms studies that adopted the Contingency perspectives as their guiding theory in process of theory testing within those studies, this study takes to be guided by the Agency Theory, anchored with the

evolutionary Governance Theory in testing the developed model that predict the relationship effects of HRM reforms on Tanzanian Public Sector Governance.

Employees' Performance Measurement and Public Sector Governance

According to UN (2000), a key goal of the Human resource reform effort is to create a fair, equitable, transparent and measurable system of performance management. These efforts are attested to be able to introduce a performance-based management culture that recognizes and rewards excellent performance and adequately addresses under-performance anomalies. Nevertheless, the performance measurement tool is a key element of the organization's accountability system as well (Kelman and Friedman, 2009; Radnor and McGuire, 2004). A performance measurement tool is an instrument that should never be left out because it is the tool which enables employees at all levels to be held accountable for their performance.

Likewise, Public Sector Governance is concerned with the public sector's achievement of expected outcomes through public policy that is accountable and transparent to society (ANAO, 2014; Costantinos, 2011). Public Sector Governance has very broad coverage, including how an organization is managed, its culture, and the way it deals with its various stakeholders (Edwards et al, 2012). To deliver good governance in the public sector, individuals working for public sector entities must act in the public interest at all times and should avoid prioritizing self-interest, and in achieving this goal, employee performance measurement tool should never be left out (Ace, 2014).

Performance Management and Performance Measurement have often been used synonymously in different literature because they are closely related concepts (de Bruijn, 2007; Kelman and Friedman, 2009; Sanderson, 1998). But it is important to distinguish between the two processes. Basically, Performance Management is viewed more broadly as a management tool that seeks to improve the performance of an organization, as opposed to Performance Measurement which focuses more narrowly on the metrics used to determine how an organization is performing. Performance measurement is, therefore, seen as an essential and important tool of performance management. In this study, the term performance measurement is applied predominantly to focus on the metrics used to determine how individuals or an organization is performing. Performance measurement has become the focus of public organizations to address the issues of accountability and transparency. However, the debate on whether this management tool is fulfilling its role of performance improvement in public sector organizations remains uncertain (Kelman and Friedman, 2009; Radnor and McGuire, 2004).

Performance measurement is an ambiguous exercise in the public sector because of several factors, such as multiple-valued products to be measured and the dynamic environment which the measurements have to be taken (de Bruijn, 2007). Performance measurement systems are generally intended to be sources of legitimacy rather than as a means of adjusting organizational response in the context of the views expressed by clients (Sanderson, 1998). Literature in the public sector focused on performance measurement as a tool to assess performance and to demonstrate accountability through performance reporting of program

activities, which is basically not the essence of its existence. Although it can be argued that the utilization of performance measurement has many interpretations.

It is worth noting that, Performance measurement plays an important role in all countries which are undertaking HRM reforms, so as to provide public services in an accountable and transparent manner (Kim, 2000; Khan, 2014). Furthermore, Knill and Balint (2008) state that under NPM based reforms, performance measurement is obligatory to every employee, and it was based on this assertion that the Tanzania Public Service introduced the Open Performance Review and Appraisal System (OPRAS) for performance measurement purpose. However, it is argued that well-designed system of performance measurement which constitutes accountability is not as common in the public sector as in the private sector (Ashour, 2004).

The public service in Tanzania, introduced OPRAS as a tool to facilitate employee performance measurement by engaging employees to participate in the whole exercise of evaluating their performance (Bana, 2009; Lufunyo, 2013; Tidemand and Msami, 2010). This exercise includes the process of employees to be availed with feedback on their performance and also giving them the platform to discuss the measurements assigned to their performance. Nevertheless, various studies conducted in Tanzania argue that the implementation of this tool in relation to Public Sector Governance achievement is still debatable and understudied (Bana, 2009; Lufunyo, 2013; Shangali 2009; Tidemand and Msami, 2010). Likewise, these studies did not focus on the contingent factors which this study aimed to focus upon as well.

Many researchers have raised concerns on the notion of the involvement of participants as stakeholders who take part in the process of performance measurement (Goh, 2012). A study by Yang (2008) revealed that stakeholder participation in the development of employees' performance measurement is directly and positively related to honest performance reporting that enhance transparency and organizational effectiveness. Radnor and McGuire (2004) also concluded that when performance measurement was implemented solely as an administrative operational activity, managers became just administrators of the process, and minimized the essence of the exercise to a merely employee evaluation form filling activity. It is opined however that the adoption of best performance management practices will enhance morale and build a culture of accountability (Cobb, 2014; Mwombela, 2012). Therefore, inclining on all these arguments, this study hypothesized that:

H1: Employees' performance measurement has a significant positive relationship with Public Sector Governance

H1a: Performance measurement has a significant positive relationship with accountability

H1b: Performance measurement has a significant positive relationship with transparency

H1c: Open Performance Review and Appraisal System has a significant positive relationship with accountability

H1d: Open Performance Review and Appraisal System has a significant positive relationship with transparency

Evidence revealed that extensive investigations of performance measurement in developed countries have been carried out, though less has been done in the context of the developing countries (Mimba et al., 2007; Sabri and Jaber, 2007; Sunil and Rachita, 2009). Therefore,

this study, through a deductive approach was geared toward coming up with a theoretical contribution to Performance management as a tool for accountability. This theoretical contribution would add to the current understanding of performance measurement in developing countries, specifically Tanzania, where there occurs to have not many theoretical explanations on Performance management issues within public HRM studies.

Contingent Factors, HRM Reforms and Public Sector Governance

It is argued that HRM Reforms in the Public Sector Governance Model assumes that the reforms and their outcomes rely entirely on external factors. This assertion experienced a number of critics, simply because the NPM based HRM reforms exist in different technological, political and cultural environments, which have to be taken into consideration for the success of such reforms (Hood, 1991; Polidano, 1999). However, other studies on HRM reforms that focused on NPM did not consider the effects of these contingent factors which are not covered in most NPM based theories (Carmeli, 2004; Gaspar and Mkasiwa, 2015; Salm and Schwab, 2016; Tidemand and Msami, 2010; OECD, 2015).

It is argued that when reforming an organization, the existing organizational culture must be taken into account and a climate of trust should be established that supports the planned changes. (O'Donnell and Boyle 2008) However, organizational changes are often specifically introduced in order to improve the organizational culture and/or the organizational climate (Condrey, 1998). Likewise, it is opined that technological change is the leading agenda of NPM based reforms in the public sector as it is one of the significant ways by which people interact with the public servants at times (Dunleavy et al, 2006; Pollitt, 2012; Dunleavy and Carrera, 2013).

According to Verhoest, et al., (2004), the notion of public service autonomy depends on the degree of interference in HR decisions from the government. The study further attested that, if there are more interventions from the government through Ministers, Civil Service Commission, as the central personnel agency plus other top government officials, the HR decisions will have deemed to have less autonomy and will bear great potential for politicization (Ibid). In theory, if the head of the Public Service Commission is directly accountable to the government, the civil service will have little potential to prevent political patronage (Stanova, 2014). On the contrary, Stanova (Ibid) argues that if the Public Service Commission head is appointed by a council of ministers emanating from the coalition of political parties, or otherwise, the name of the potential head is passed through the parliament for approval, then the person would not solely be accountable to the government, but he or she would have confidence in him or herself in making decisions that would be even unpopular to the government and consequently the government will have less potential to pressurize the civil service for political patronage. Therefore, for successful implementation of HRM reforms in Tanzanian the public sector organizations, has to take into consideration the contingent factors in the environment. This led us to hypothesize that:

H2: There is a significant moderating effect of contingent factors on the relationship between employees' performance measurement and Public Sector Governance

H2a: Contingent factors have a significant moderating effect on the way performance measurement promote accountability

H2b: Contingent factors have a significant moderating effect on the way performance measurement promote transparency

H2c: Contingent factors have a significant moderating effect on the way Open Performance Review and Appraisal System promote accountability

H2d: Contingent factors have a significant moderating effect on the way Open Performance Review and Appraisal System promote transparency

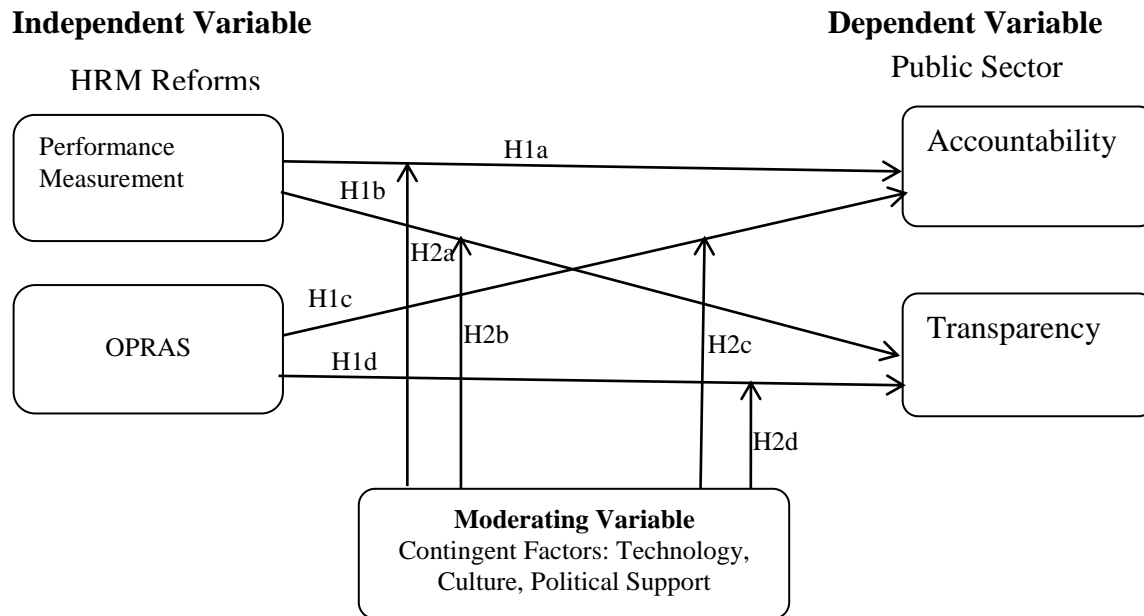


Figure 1: Conceptual Framework of the Study. Source: Synthesized from literature, (2018)

Research methodology

This study adopted the explanatory research design which applied a survey strategy. The study was conducted in Tanzanian Public Institutions which are located in three regions of Tanzania, namely Dar es Salaam, Dodoma, and Kigoma. The reasons backing the choice of these Regions were the facts deduced from a report by National Audit Office (2014), which outlined that, Dar es Salaam region was a good performer in HRM and governance, while Dodoma was leveled as an average performer and Kigoma was pointed out as a poor performer for three consecutive years. The population selected for the study covered public sector employees in the respective selected Tanzanian Regions.

The study applied the probability sampling technique, and the sample size was sought by applying the Taro (1967) formula which states that Sample size (S) is $S = n / (1+n(e)^2)$, and from this formulae, the sample size of the study was determined. The sample size was calculated at 2% margin of error and a 98% confidence interval in order to arrive at a maximum sample size. Therefore 239 respondents were selected from public sector institutions in the selected regions of Tanzania.

A 5 point Likert scale structured questionnaires adopted from the COCOPS survey instrument (Hammerschmid et al, 2013) were used to collect primary data. The COCOPS project was an Executive Survey on Public Sector Reform in Europe, a survey of public sector senior executives which covered twenty European countries and it was conducted in 2011. The application of a questionnaire that was tailored and customized from the COCOPS instrument, made the questionnaire suitable for the selected data analysis tool. Public documents showing trends of these HRM reforms were reviewed as well in the deduction process of secondary data for the study. Structural Equation Modelling (SEM) was applied for data analysis as it tends to explain the optimal behavior of variables and to predict their future trends (Davicik, 2014). The researcher employed SEM as it allows making use of several indicator variables per construct simultaneously, which leads to more valid conclusions at the construct level (Kline, 2011). It also takes measurement error into account by explicitly including measurement error variables that correspond to the measurement error portions of observed variables (Hair et al. 2010).

Research results

Demographic Profile of the Respondents

Majority of the respondents were male (68%) while the female was only 32%. Majority of the respondents were in the age groups of 26-35 (40%) and 36-45 (35%) while those aged 56-65 were 11%. It was revealed that majority of the respondents (46%) had a master degree, followed by those with a bachelor degree (40%). Those with doctorate degree were 6% and those with diploma level of education were 7%. Out of 239 respondents in Tanzanian public institutions studied in this survey, 45% of the respondents were from MDAs, 29% of the respondents were from LGAs and 27% of the respondents were from other public institutions. Furthermore, a majority of respondents 67% were from Dar es Salaam region. The remaining respondents 24% were from Kigoma region and 8% were from Dodoma region.

Reliability and Validity

Confirmatory Factor Analysis was used to determine the measurement of reliability and validity of the variables in the study. As depicted in Figure 1 and the corresponding Table 1 below. The Measurement of goodness of fit indices for the study model was as follows: Cmin/Df = 2.050; CFI = 0.945; GFI = 0.867; AGFI = 0.830 and RMSEA = 0.64. Although GFI and AGFI was less than 0.90 and RMSEA was larger than 0.05, but the most important indices for testing goodness of fit, according to Hair et al., (2006), are Cmin/df which was less than 3.00 and CFI which was larger than 0.90, indicating the goodness of fit of the study model. Therefore, the measurement model could be concluded that it qualified for model goodness of fit.

Table 1: CFA of Dimensions and Items

| | | | Estimate | S.E. | C.R. | P | Standardized Regression Weights |
|--------|------|-------|----------|------|--------|-----|---------------------------------|
| OPRAS7 | <--- | OPRAS | 1.000 | | | | .806 |
| OPRAS6 | <--- | OPRAS | 1.138 | .082 | 13.854 | *** | .872 |
| OPRAS5 | <--- | OPRAS | .795 | .070 | 11.394 | *** | .701 |
| PM2 | <--- | PM | 1.000 | | | | .921 |
| PM1 | <--- | PM | .956 | .057 | 16.693 | *** | .903 |
| ACC1 | <--- | ACC | 1.000 | | | | .772 |
| ACC4 | <--- | ACC | 1.054 | .077 | 13.698 | *** | .827 |
| ACC6 | <--- | ACC | 1.086 | .080 | 13.583 | *** | .820 |
| ACC7 | <--- | ACC | .919 | .072 | 12.843 | *** | .781 |
| TRAN2 | <--- | TRAN | 1.000 | | | | .823 |
| TRAN5 | <--- | TRAN | .795 | .057 | 14.064 | *** | .783 |
| TRAN6 | <--- | TRAN | .986 | .063 | 15.717 | *** | .848 |
| TRAN11 | <--- | TRAN | .906 | .065 | 13.949 | *** | .778 |
| TECH6 | <--- | TECH | .838 | .051 | 16.313 | *** | .768 |
| TECH4 | <--- | TECH | 1.025 | .042 | 24.126 | *** | .916 |
| TECH3 | <--- | TECH | 1.000 | | | | .923 |
| TECH2 | <--- | TECH | .907 | .042 | 21.403 | *** | .872 |
| CULT13 | <--- | CULT | .932 | .050 | 18.786 | *** | .851 |
| CULT12 | <--- | CULT | 1.005 | .052 | 19.474 | *** | .867 |
| CULT11 | <--- | CULT | 1.000 | | | | .900 |
| CULT8 | <--- | CULT | .859 | .057 | 14.952 | *** | .751 |
| POL9 | <--- | POL | 1.000 | | | | .907 |
| POL8 | <--- | POL | 1.171 | .043 | 26.931 | *** | .973 |

Figure 1: CFA Measurement Model

The convergent validity of the measurement model was assessed through the Average Variance Extracted (AVE) and Composite Reliability (CR). The CR value ranged between zero and one (0 – 1). The ideal level of standardized loadings for reflective indicators was 0.70 however, 0.60 was considered to be an acceptable level (Barclay et al., 1995). CR measures the overall reliability of a set of items loaded on a latent construct. The value ranged between zero and one, values greater than 0.70 reflect good reliability but also values which range between 0.60 – 0.70 are also considered to be acceptable if other indicators of the construct’s validity are good (Hair et al., 2006). Likewise, Discriminant validity check was done by comparing the AVE’s with the Squared Correlation for each of the constructs. The AVE of a latent variable should be higher than the squared correlations between the latent variable and all other latent variables. The rule of thumb for assessing discriminant validity requires that the squared tool of AVE be larger than the squared correlations between constructs (Cooper & Zmud, 1990, Hair et al., 1998).

Table 2 below indicates that all measures were found to be reasonably reliable with CR ranging between 0.837 and 0.927 which conformed to the criteria of internal consistency as attested by Hair *et al*, (2010). Furthermore, the AVE in each dimension was greater than 0.5

which supports the presence of discriminant validity (Malhotra and Dash, 2011; Hair *et al*, 2010).

Table 2: Reliability and Validity Tests Results

| | CR | AV | MS | CUL | OPR | PM | ACC | TRA | TEC | PO |
|--------------|-------|-------|-------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| | | E | V | T | AS | | | N | H | L |
| CULT | 0.908 | 0.712 | 0.576 | 0.844 | | | | | | |
| OPRAS | 0.837 | 0.634 | 0.362 | 0.362 | 0.796 | | | | | |
| PM | 0.908 | 0.832 | 0.362 | 0.312 | 0.602 | 0.912 | | | | |
| ACC | 0.877 | 0.641 | 0.566 | 0.595 | 0.527 | 0.583 | 0.800 | | | |
| TRAN | 0.883 | 0.654 | 0.576 | 0.759 | 0.461 | 0.384 | 0.752 | 0.809 | | |
| TECH | 0.927 | 0.760 | 0.254 | 0.464 | 0.486 | 0.391 | 0.411 | 0.504 | 0.872 | |
| POL | 0.919 | 0.741 | 0.039 | 0.197 | 0.027 | -0.146 | -0.077 | 0.025 | -0.025 | 0.861 |

Structural Model - Hypotheses Testing

The SEM was run within the structural model framework by the application of AMOS 18 to test the formulated hypotheses (Figure 2). The full Structural Equation Model was taken into account and the hypotheses tested were related to the patterns of causal structure linking several variables in the study. Overall, most of the fit statistics met the minimum requirement of model goodness of fit acceptability range (Cmin/df = 1.895; GFI = .938; AGFI = .904; CFI = .974; and RMSEA = .059).

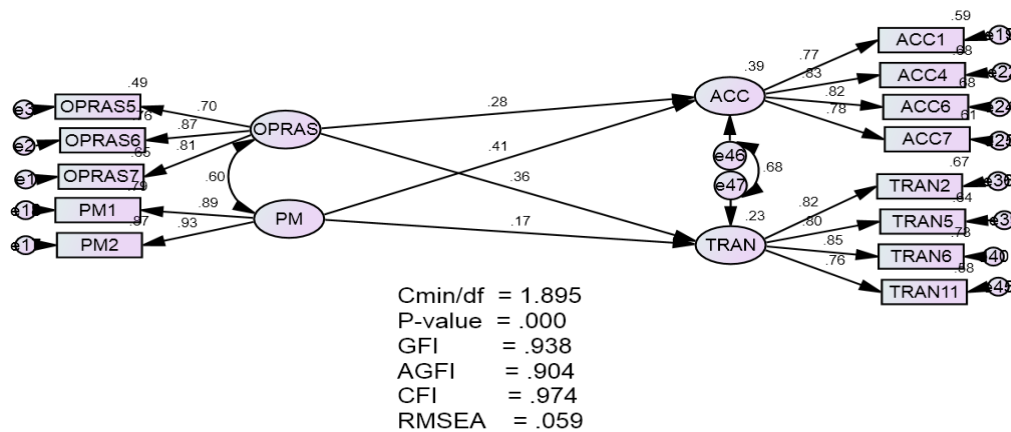


Figure 2: Structural Equation Model

Employees’ Performance Measurement and Public Sector Governance

The study hypothesis stated that “Employees’ performance measurement has a significant positive relationship with Public Sector Governance”. The employees’ performance

measurement was signified by performance measurement and OPRAS (the performance evaluation tool which is applied in the public sector). The Public Sector Governance was signified by accountability and transparency. The results indicated that employees' performance measurement influence significantly the Public Sector Governance. In other words, all the hypothesized paths in the model are supported at p-value <0.05 except for performance measurement influence on the transparency part of public sector governance. The standardized regression weights of the output and result of the hypotheses testing provide support for the hypotheses as presented in Table 3 below. However, it is worth noting that OPRAS has a stronger influence on transparency aspects of PSG (38%) than performance measurement (17%), while performance measurement system revealed to have a stronger influence on accountability (41%) than OPRAS (28%).

Table 3: SEM Estimates

| | | | Estimate | S.E. | C.R. | P | Standardized Regression Weights |
|--------|------|-------|----------|------|--------|------|---------------------------------|
| ACC | <--- | OPRAS | .228 | .067 | 3.385 | *** | .277 |
| TRAN | <--- | OPRAS | .316 | .079 | 3.991 | *** | .357 |
| ACC | <--- | PM | .345 | .068 | 5.058 | *** | .415 |
| TRAN | <--- | PM | .149 | .076 | 1.968 | .049 | .167 |
| OPRAS7 | <--- | OPRAS | 1.000 | | | | .807 |
| OPRAS6 | <--- | OPRAS | 1.138 | .083 | 13.661 | *** | .873 |
| OPRAS5 | <--- | OPRAS | .790 | .070 | 11.309 | *** | .698 |
| PM2 | <--- | PM | 1.000 | | | | .934 |
| PM1 | <--- | PM | .930 | .058 | 16.154 | *** | .890 |
| ACC1 | <--- | ACC | 1.000 | | | | .770 |
| ACC4 | <--- | ACC | 1.056 | .077 | 13.635 | *** | .827 |
| ACC6 | <--- | ACC | 1.091 | .081 | 13.545 | *** | .822 |
| ACC7 | <--- | ACC | .922 | .072 | 12.793 | *** | .781 |
| TRAN2 | <--- | TRAN | 1.000 | | | | .817 |
| TRAN5 | <--- | TRAN | .818 | .058 | 14.139 | *** | .799 |
| TRAN6 | <--- | TRAN | 1.000 | .065 | 15.373 | *** | .854 |
| TRAN11 | <--- | TRAN | .894 | .067 | 13.271 | *** | .761 |

Contingent Factors, Employees' Performance Measurement and Public Sector Governance

The study model assumed that HRM reforms and the outcome of the reform program i.e. Public Sector Governance rely on external factors. NPM based HRM reforms exist within the political, technological and cultural environment, factors which had to be taken into consideration for the effective success of such reforms (Hood, 1991; Polidano, 1999). Therefore, these arguments paved the way to the hypothesis that states that: *“There is a significant moderating effect of contingent factors on the relationship between employees' performance measurement and Public Sector Governance.”*

After taking into account that the study had a number of hypotheses aimed at testing the moderating effect of some of the variables, the researcher had to exhaust the necessary statistical rules for moderations in AMOS before conducting the final hypotheses testing of

the study. According to Hair *et al* (2010), moderations enable more precise explanation of causal effects relationships by providing an explanation of not only how X affects Y, but also, under what circumstances the effect of changes caused by X depends on the moderating variable of Z. Essentially, the moderation regression equation specifies that the slope of the line relating X to Y changes at different levels of Z, or equivalently, that the slope of the line relating Z to Y changes at different levels of X.

Saunders (1956) asserted that a product term accurately reflects a continuous variable interaction. Similarly, natural polynomial or powered variables (X_2 , X_3 , etc.) can be used to represent higher order nonlinear effects of a variable such as a quadratic or cubic trend of age or time. In determining whether slopes of regression lines for $X \rightarrow Y$ significantly differ at differing values of Z, it gives a way to calculate a P-value for the regression of $XZ \rightarrow Y$ through AMOS. The region of significance defines the specific values of “Z” at which the regression of “Y” on “X” moves from non-significance to significance (Preacher, 2007). But it is worth reckoning that there are lower and upper bounds to the region as well. In many cases, the regression of “Y” on the focal predictor is significant at values of the moderator that are “less” than the lower bound and “greater” than the upper bound, and the regression would be non-significant at values of the moderator falling “within” the region.

The moderation effect in this study was performed through SPSS by creating new variables by standardizing all variables in the model; OPRAS (ZOPRAS), performance measurement (ZPM), political support (ZPOL), technology (ZTECH), culture (ZCULT), accountability (ZACC) and transparency (ZTRANS) and then computing a product variable e.g. performance management system X political support (ZPM_x_ZPOL). Then the model was formed through AMOS, then checked for significance, and later adjusted as per the model goodness of fit requirements. However, when the moderations were significant, the moderations were plotted to make it much easier to interpret the moderation effects.

The Moderating Effect of Political Support on Employees’ Performance Measurement and Public Sector Governance

The hypothesis was set that stated: “*political support has a significant moderating effect on the way employees’ performance measurement promote Public Sector Governance.*” The results after testing the hypothesis indicated that the hypothesis was partially accepted, by indicating that only the effect of political support in the relationship between employees’ performance measurement and accountability variables was significantly different from zero (ZACC<---OPRAS_X_POL and ZACC<---PM_X_POL). However, the moderation of political support between employees’ performance measurement and transparency was not significant. This implies that political support has no moderation effect in a relationship between employees’ performance measurement and transparency side of Public Sector Governance.

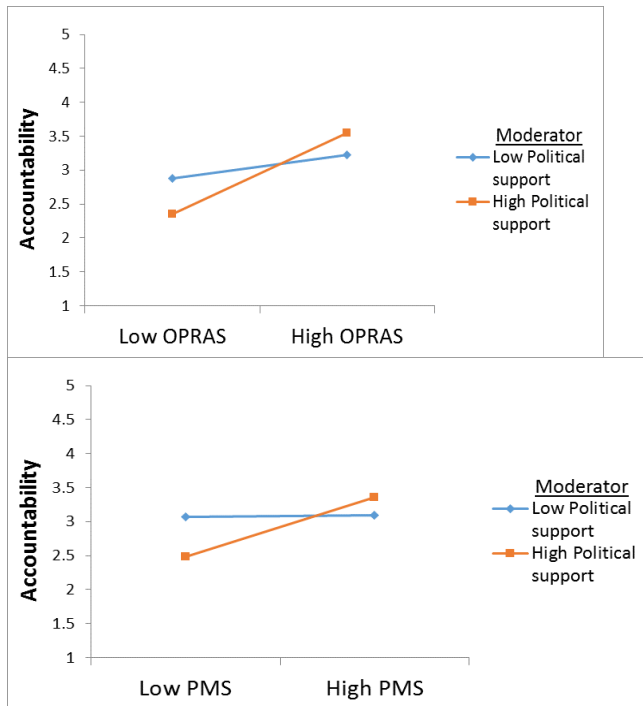
Table 4: Regression Weights of the Moderation Model Between Political Support, PM and PSG

| | | | Estimate | S.E. | C.R. | P |
|------|------|-------------|----------|------|-------|------|
| ZACC | <--- | ZOPRAS | .388 | .056 | 6.928 | *** |
| ZACC | <--- | OPRAS_X_POL | .212 | .049 | 4.340 | *** |
| ZACC | <--- | ZPOL | -.051 | .054 | -.955 | .340 |

| | | | Estimate | S.E. | C.R. | P |
|--------|------|----------|----------|------|--------|------|
| ZTRANS | <--- | ZOPRAS | .138 | .052 | 2.648 | .008 |
| ZTRANS | <--- | ZACC | .601 | .052 | 11.524 | *** |
| ZTRANS | <--- | ZPM | .346 | .059 | 5.909 | *** |
| ZACC | <--- | ZPM | .225 | .046 | 4.863 | *** |
| ZACC | <--- | PM_X_POL | .217 | .037 | 5.837 | *** |
| ZACC | <--- | ZPOL | -.080 | .041 | -1.943 | .052 |
| ZACC | <--- | ZTRANS | .553 | .043 | 12.941 | *** |

Table 4 results. Indicate that there is a moderation effect of political factors in the relationship between OPRAS and the accountability part of Public Sector governance only, and also there is a moderation effect of political factors in the relationship between performance measurement and the accountability part of Public Sector governance only. These significant moderations were plotted in diagram 1, so as to clearly interpret the moderation effects. Therefore, as shown in diagram 1, political support strengthens the positive relationship between both OPRAS and PMS with accountability.

Diagram 1: Political Support Moderation between Performance Measurement and Public Sector Governance



The Moderating Effect of Technology on Employees' Performance Measurement and Public Sector Governance

The hypothesis was set that stated that "technology has a significant moderating effect on the way employees' performance measurement promote Public Sector Governance." The results after testing the hypothesis indicated that the hypothesis was partially accepted, by indicating that only the effect of technology in the relationship between employee performance

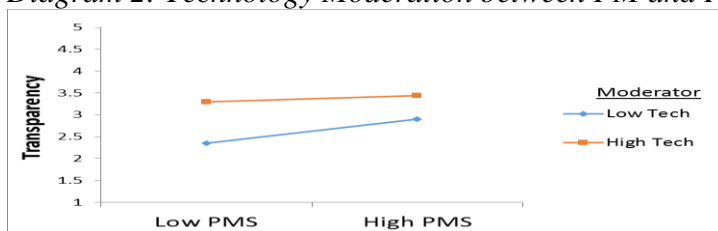
measurement and transparency part of Public Sector Governance variables were significantly different from (ZTRANS<---PM_X_TECH). However, it is worth noting that the moderation of moderating effect of technology in the relationship between performance measurement and accountability was not significant, so it was trimmed off. This implies that technology has no moderation effect in a relationship between performance measurement and accountability side of public sector governance.

Table 5: Regression Weights of the Moderation between Technology, PM and PSG

| | | | Estimate | S.E. | C.R. | P |
|--------|------|--------------|----------|------|--------|------|
| ZACC | <--- | ZOPRAS | .356 | .060 | 5.893 | *** |
| ZACC | <--- | OPRAS_X_TECH | -.063 | .041 | -1.510 | .131 |
| ZACC | <--- | ZTECH | .194 | .063 | 3.074 | .002 |
| ZTRANS | <--- | ZOPRAS | .058 | .053 | 1.090 | .276 |
| ZTRANS | <--- | OPRAS_X_TECH | .018 | .034 | .513 | .608 |
| ZTRANS | <--- | ZTECH | .243 | .053 | 4.601 | *** |
| ZTRANS | <--- | ZACC | .550 | .051 | 10.686 | *** |
| ZTRANS | <--- | ZPM | .174 | .058 | 2.995 | .003 |
| ZTRANS | <--- | PM_X_TECH | -.102 | .038 | -2.698 | .007 |
| ZTRANS | <--- | ZTECH | .371 | .058 | 6.388 | *** |
| ZACC | <--- | ZPM | .328 | .046 | 7.184 | *** |
| ZACC | <--- | ZTRANS | .551 | .046 | 12.074 | *** |

In reference to Table 5, the results indicate that there is a moderation effect of technology in the relationship between performance measurement and only the transparency part of PSG, and also there is no moderation effect of technology in the relationship between OPRAS and both accountability and transparency. The only significant moderation effect revealed was plotted in diagram 2, so as to clearly interpret the moderation effects. Therefore, as postulated in diagram 2, technology as a variable in the study negatively moderates (dampens) the positive relationship between performance measurement and transparency

Diagram 2: Technology Moderation between PM and Public Sector Governance



The Moderating Effect of Culture on Employees’ Performance Measurement and Public Sector Governance

The set hypothesis stated that “culture has a significant moderating effect on the way employees’ performance measurement promote Public Sector Governance.” The results after testing the hypothesis indicated that the hypothesis was partially accepted. This statement essentially implies that there is a significant moderation effect of culture in the relationship between both OPRAS and performance measurement with the transparency part of PSG only

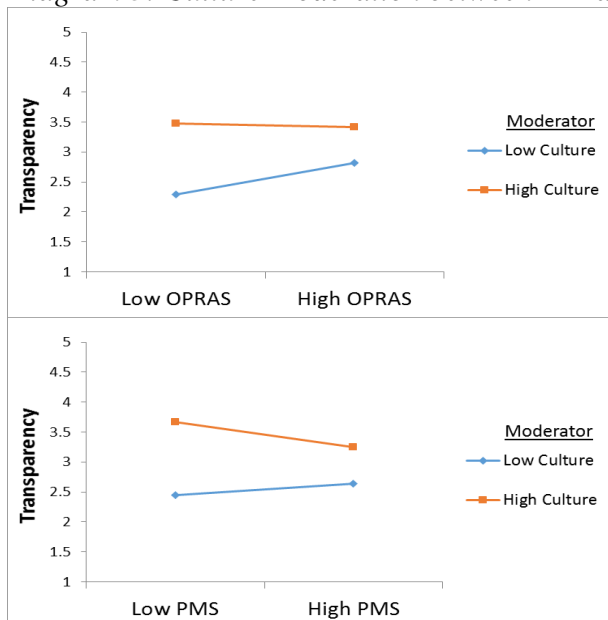
(ZTRANS<---OPRAS_X_CULT and ZTRANS<---PM_X_CULT). However, the moderation effect of culture between employees’ performance measurement and accountability was not significant, so it was trimmed off. This implies that culture has no moderation effect in the relationship between employees’ performance measurement and accountability side of public sector governance.

Table 6: Regression Weights of the Moderation between Culture, PM and PSG

| | | | Estimate | S.E. | C.R. | P |
|--------|------|--------------|----------|------|--------|------|
| ZACC | <--- | ZOPRAS | .319 | .052 | 6.120 | *** |
| ZACC | <--- | ZCULT | .435 | .052 | 8.350 | *** |
| ZTRANS | <--- | ZOPRAS | .117 | .044 | 2.679 | .007 |
| ZTRANS | <--- | OPRAS_X_CULT | -.149 | .038 | -3.935 | *** |
| ZTRANS | <--- | ZCULT | .443 | .046 | 9.598 | *** |
| ZTRANS | <--- | ZACC | .359 | .049 | 7.302 | *** |
| ZACC | <--- | ZPM | .393 | .050 | 7.919 | *** |
| ZACC | <--- | ZCULT | .420 | .049 | 8.501 | *** |
| ZTRANS | <--- | ZPM | -.057 | .047 | -1.216 | .224 |
| ZTRANS | <--- | PM_X_CULT | -.150 | .035 | -4.300 | *** |
| ZTRANS | <--- | ZCULT | .459 | .046 | 9.984 | *** |
| ZTRANS | <--- | ZACC | .422 | .051 | 8.215 | *** |

In reference to Table 6 above, results indicate that there is a moderation effect of culture in the relationship between both OPRAS and performance measurement with the transparency part of PSG only. These significant moderations are plotted in diagram 3, so as to clearly interpret the moderation effects. Therefore, as postulated in diagram 3, the study asserts that culture negatively moderates (dampens) the positive relationship between OPRAS and transparency, and on the other side culture strengthens the negative relationship between performance measurement and transparency.

Diagram 3: Culture Moderation between PM and Public Sector Governance



Discussion and conclusion

The purpose of this study was to examine the influence of employees' performance measurement on Public Sector Governance. In previous studies, employees' performance measurement was found to be an important dimension of HRM reforms that was asserted to affect Public Sector Governance (Ashour, 2004; Cobb, 2014; Kim, 2000; Mwombela, 2012; UN, 2000). Moreover, these previous studies argue that employee performance measurement is a key element of the organization's accountability system and the adoption of best performance management practices would enhance morale and build a culture of accountability. For instance, Kim (2000) found that the main concerns of HRM reforms are productivity and employee performance in order to develop a civil service that is more accountable to the public. These views from these previous research are consistent with those of NPM theories that took into account that the Principal-Agent theory is concerned with the extraction of accountability and good performance from public servants (agents) and serving the interests of the public (principals) as attested by Bea and Göbel (1999), Gruening (2001), Larbi (2003), and O'Flynn (2007). Otherwise, the Principals in the theory would do not avail much information or details on the performance of the agents, a notion that would even jeopardize HR accountability in the sector.

Findings of this study indicate that employees' performance measurement has a significant positive relationship with the accountability part of the Public Sector Governance and not the transparency part. Moreover, the findings indicate that performance measurement tool applied by the public sector in Tanzania (OPRAS) has a significant relationship with both accountability and transparency parts of public sector governance. These findings are consistent with earlier studies already discussed in this section. However, these earlier studies did not focus their concerns on the influence of employee performance measurement on the transparency part of the public sector governance, a task which was undertaken by this study.

The second objective of this study hypothesized that contingent factors have a significant moderating effect on the relationship between employee performance measurement and public sector governance. HRM reforms have been employed by researchers to explain the achievement of Public Sector Governance in countries like the United States, Korea, China, and other developed countries (Burns, 2007; Common, 2010; Kim, 2000; UN, 2011). However, it has been argued that, under the contingent perspective, the implementation of these reforms may differ from one country to another due to existing differences in political, technological and cultural environments from country to country (Chalu, 2014; Hood, 1991; Polidano, 1999; Politt and Bouckaert, 2011; WB, 2009).

Other studies conducted by Scott (2001) Wood et al., (2008) and WB (2008) attested that HRM reforms cannot be successful or even act as a force for governance without strong political will from the leadership of the implementing countries. The findings of this study support the findings as the study attests that political support strongly influences the relationship between HRM reforms and Public Sector Governance. However, political support does not influence the relationship between employees' performance measurement and transparency part of Public Sector Governance as replicated from the study findings. This was also argued by Colley et al., (2012) who stated that the aspects of political nature of the public

service and centralized HRM are still relevant variables to be considered in the governance of developing countries.

Empirical findings demonstrate that the political nature of the public service and centralized personnel agency are still relevant in the public service of developing countries (Colley *et al.*, 2012). Also if there is more political intervention from the government and the ministers in the HR decisions, the public service commission is deemed to have less autonomy and be exposed at a greater risk of political patronage (Verhoest, Peters, Bouckaert, & Verschuere, 2004). Even though employees in the public service have no allegiance to any political party and they should also be appointed on merit, and they are required to serve any member of any political party in the government (Gomery, 2005; Jaensch, 1997; Keating, 1999; Mulgan, 1998). Likewise, it is opined that the success of HRM reforms depends on strong political will among the country's leadership (Wood *et al.*, 2008; World Bank, 2008). Moreover, the separation of the public sector HRM from politics helps to make merit-based HR decisions in place of politically inclined decisions (Burns, 2001). However, this assertion is subject to further critics because even with HRM experts and practitioners being available in both the Public and Private sector in Tanzania, still there is no regulatory body or rather a professional body to regulate the HRM competencies in the country.

Studies have argued that the digital era governance brought about a technological change which has significant effects on the way citizens interact with their public employees (Dunleavy and Carrera, 2013; Cukier, 2013; Dunleavy *et al.*, 2006; Pollitt, 2012). This technological change will enable increased accountability and transparency in the public sector as well. However, this change also has arguably brought in unintended consequences plus both unhappiness and happiness to most people as surprises (Margetts *et al.*, 2010; Pollitt, 2012). These arguments, however, are consistent with this study finding which revealed that technology has no significant moderating effect on the relationship between performance measurement and accountability. Moreover, technology has no significant moderating effect on the relationship between OPRAS and both accountability and transparency parts of Public Sector Governance. Furthermore, the study also postulates that technology minimizes the positive relationship between performance measurement and the transparency part of public sector governance.

Empirical findings considered that lack of corporate culture in African countries can be a barrier to successful implementation of public sector reforms (Hyden, 2005). Moreover, it is argued that, in most cases, developmental projects like public sector reforms which do not take into account the cultural dimension have failed (Gardner *et al.*, 2015). At the same time, HRM practices are in most cases influenced by culture differences (Hofstede, 1980; Trompenaars, Hampden-Turner, 2004). It is also argued that HRM reforms in developing countries aim at transforming employees' behaviors towards accountability. The findings of this study support the school of thought that argues that culture strengthen the negative relationship between performance measurement and transparency and also culture diminishes the positive relationship between OPRAS and transparency. Moreover, culture has no moderation effect in the relationship between employee's performance measurement and the accountability part of public sector governance.

Therefore, the study findings conclude that employees' performance measurement was found to be an important dimension of HRM reforms that have an effect on the accountability part of Public Sector Governance in Tanzania, as it is argued in other studies by Ashour (2004), Cobb (2014), Kim (2000), Mwombela (2012) and UN (2000). In addition, the findings suggest that in order to implement best performance management practices so as to achieve good Public Sector governance in Tanzania, the performance measurement tool used (OPRAS) has to be implemented effectively as it has an influence in achieving good performance in the sector. Moreover, to enhance effective governance in the public sector, a 360-degree method of assessing performance has to be considered as suggested by Kim (2000).

Generally, the conclusion drawn from this study states that good Public Sector Governance can be achieved from the implementation of HRM reforms with the consideration of technological improvement in digitalising government institutions; the government has to control political interference and increase support to these HRM reforms. It is also advised that employees' behaviours be transformed to suite the contemporary competitive business model in employee performance and accountability. The establishment of an HRM regulatory mechanism is also another essential consideration for effective HRM practice in general.

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