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Whistle-blowing intentions and behaviour in Ugandan public procurement

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Abstract

Purpose – This study aims to investigate the whistle-blowing behaviour in Ugandan public procurement by using whistle-blowing supporting institutions, procuring and disposing entity (PDE) ethical climate and whistle-blowing expectancy.

Design/methodology/approach – A quantitative cross-sectional survey was conducted using a sample of 118 drawn from a population of 179 central government (PDEs). Data were collected using self-administered questionnaires, resulting in 222 usable questionnaires from 70 PDEs, representing a response rate of 62.71 per cent.

Findings – The results reveal that the whistle-blowing supporting institutions and PDE ethical climate are significant predictors of whistle-blowing intentions and behaviour, accounting for 30.2 per cent of the variance. The authors therefore recommend that whistle-blowing supporting institutions, like the Whistle Blowers Protection Act, should be reviewed and strengthened to promote whistle-blowing intentions and behaviour. This could be done through reviewing the Act to make it enforceable, giving power to the whistle-blowers, strengthening policies, developing safeguards against retaliation by making every chief executive officer in the public sector accountable, increasing whistle-blowing incentives and providing whistle-blowing hotlines for anonymous whistle-blowers. PDEs should also create conducive ethical climates that encourage people to voice their concerns internally or externally, and ethical committees should be established within PDEs and other bodies such as the Inspector General of Government for ensuring that whistle-blowing systems are in place and promoted. There is a need to increase whistle-blowing expectancy through the effective handling of reported cases to their conclusion and the use of role models.

Keyword Whistle blowing

Paper type Research paper

Introduction

Employees are an important source for detecting wrongdoing in organizations (Kaptein, 2009). According to KPMG (2007), 25 per cent of the frauds in organizations in Europe, the Middle East and Africa were brought forward by employees. Park *et al.* (2008), in their attempt to explain whistle-blowing behaviour, proposed a typology of whistle-blowing based on three dimensions; formally or informally, internally or externally and identified or anonymously. Blowing the whistle formally entails employees reporting wrongdoing through formal organizational protocols or communication channels, while whistle-blowing informally comes out when the whistle-blower personally informs someone he/she trusts or close associates about the wrongdoing. Internal whistle-blowing refers to reporting wrongdoing to a supervisor or someone else within the organization who can correct the wrongdoing, while external means reporting a wrongdoing to outside parties believed to have the power to correct it. Identified whistle-blowing necessitates providing identity, while anonymous whistle-blowing involves failing to provide identification about the

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whistle-blower. Irrespective of the method used to whistle blow, research agrees that whistle-blowing is an effective tool for preventing wrongdoing in organizations.

Given the critical importance of employees in reporting wrongdoing, it is important to create mechanisms for whistle-blowing within organizations. In fact, Callahan *et al.* (2002, p. 195) reveal that failures to create opportunities for internal reporting of wrongdoing "foolishly invite catastrophes". Organizations with well-developed anonymous reporting systems develop a robust and reliable monitoring and control system that forces wrongdoers to refrain from wrongdoing. Despite this evidence, most employees in public entities occasionally witness wrongdoing, and their intention to blow the whistle is normally subjected to fear of retaliation. According to the third Public Procurement Integrity Survey Report of (2016), 9.9 per cent of the respondents indicate that their choice to keep quiet about the misdeeds of the public officials in Uganda is a result of fear of victimization as the wrongdoers normally command high social status in communities. A case in point relates to the Office of the Prime Minister, in which the whistle-blower revealed procurement-related scam among others. The identity of the whistle-blower was revealed, resulting in the loss of his job. Among other things reported by the whistle-blower is the over payment of 23 companies that supplied food to the Office of the Prime Minister by Shs 8,647,602,417. There were no documents to support the payment of Shs 13, 716,991,979 paid out to Farm Engineering for ploughing in Karamoja.

Additionally, in 2013, a devoted reporter in Kasese was mysteriously found dead while following up a story involving misappropriation of Universal Primary Education funds. A whistle-blower who exposed fraud in a cobalt company in Uganda leading to recovery of over Shs 5.4b lamented having lost his job as a result of whistle-blowing and never received his 5 per cent reward as the law stipulated. This action of non-payment is contrary to Sections 15 and 16 of the Whistle Blowing Protection Act (2010) that encourages whistle-blowing behaviour. The Act provides for a five-year jail term for anyone who reveals the identity of a whistle-blower and prevents whistle-blowers against victimization. Unfortunately, this section of the Act is difficult to enforce given the ethical climate in Ugandan procuring and disposing entities (PDEs) and the position and power wielded by the wrong doers. These undesirable outcomes seem to affect whistle-blowing behaviour in Ugandan PDEs.

A number of studies conducted in the developed world have attempted to explain whistle-blowing intentions and behaviour by using individual factors (attitudes toward whistle-blowing, perceived behavioural control, independence commitment, personal responsibility for reporting and personal cost of reporting), isomorphic factors (perceived organizational support and team norms), issue-specific factors (perceived moral intensity) (Alleyne *et al.*, 2013), the ethical culture (Kaptein, 2009), national culture (Tavakoli *et al.*, 2003), type and seriousness of the wrongdoing (Near *et al.*, 2004), employees' response to observed wrongdoing and organizational structure (King, 1999). However, these studies offer inadequate standardized explanations of whistle-blowing intentions and behaviour in a developing world context like Uganda, due to the differences in cultural orientations and absence of a whistle-blowing theory. For example, while most employees in the developed world can easily voice against wrongdoing in the public sector, the rights of many employees in the developing countries are either unknown or cannot be successfully claimed. This, coupled with unfavourable economic conditions such as high unemployment rate, makes employees in the public sector to perceive employment a special favour or reward from chief executive officers (CEOs) who wield unquestionable power and authority (Ntayi, 2013). In fact, a number of CEOs treat public institutions as an extension of their private property with absolute and unquestionable powers to hire and fire at will. Public sector employees frequently use phrases like "never cross your boss, if you know the source

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of the buttered side of your bread" to scare away any person who may wish to take action against them (Agaba, 2016, Personal Communication, March 29). This situation has created a public enterprise climate of fear, intimidation and apathy, thereby promoting ethical muteness (Ntayi, 2013). Many whistle-blowers in Ugandan PDEs, who report wrongdoing in public procurement, suffer retaliatory consequences such as being dismissed or blacklisted, thereby reducing their willingness and enthusiasm to blow the whistle. Intimidation of the whistle-blowers implies that the institutional theory alone may not be adequate in explaining whistle-blowing behaviour in Ugandan PDEs.

A critical review of literature reveals that the construct of whistle-blowing is relatively new in organizational research context and can be traced back to the early 1970s, with serious academic organizational research work commencing in the 1980s. This stream of organizational research has attracted negative comments, questioning the relevance of the "whistle-blowing" construct in organizations to which employees are supposed to protect and be loyal to. For example Hartmann (1971) asks "why should a professional belittle his own gremium when it appears that his whistle blowing [. . .] only enhances the power and prestige of an outsider at the expense of his own profession and himself" and states that "it is unethical to 'badmouth' professional colleagues outside of the given profession". Smith (1971) decries the attitude of Hartmann (1971) and argues that a profession is in a very bad state when shortcomings, mistakes and problems are hidden instead of responsibly admitting them and trying to alter them. These contrasting views dominate organizational literature and practices, raising questions of voice, loyalty and confidentiality. There is considerable support by the organization theorists such as Walters (1975) and Lawrence (1958), who advocate for one sentiment to be dominant in all employees from top to bottom, namely, a complete loyalty to the organizational purpose. In this study, we attempt to add to this on-going debate by investigating whistle-blowing behaviour by using constructs of whistle-blowing support institutions, PDE ethical climate and whistle-blowing expectancy, which are derived from the institutional, Lewin's Field and expectancy theories, respectively.

Conceptual framework

The institutional theory can be viewed from a number of perspectives. However, for the purpose of this study, we confine ourselves to the institutional theory by Scott. Scott (2001) defines institutions "as multifaceted, durable social structures, made up of symbolic elements, social activities, and material resources". This view supports North (1990), who defines institutions as humanly devised rules in a society that shape human interactions – "rules of the game". Scott (2004) examines the regulative, normative and cultural cognitive perspectives that influence behaviours of individuals and organizations. However, the major weakness of this theory relates to its "intentionalist" nature as it rather tends to assume that the process of institutional creation is purposive, under the control of actors who perceive the effects of the institutions they establish and create to secure these effects (Hall and Taylor, 1996). This assumption weakens the theory in being able to fully explain whistle-blowing intentions and behaviours in a public institution where whistle-blowers and their capacity to control the course of events are rather problematic and seen to operate from a more complex set of motivations. However, despite the recognition by some new institutional economics (NIE) theory scholars, that informal institutions play a crucial role in defining societal rules (Denzau and North, 1994; Ensminger and Knight, 1997; Greif, 1997), the application of NIE to the study of micro-level issues relevant to inter-organizational relations has largely focussed on formal institutions. Additionally, the theory ignores organizational personality rooted in the Lewis Field theory (1979) which gives to birth to the construct of organizational ethical climates and whistle-blowing expectancy.

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Lewin (1935; 1979a, 1979b; 1951) developed the ideas and practices of organizational development, life space, leadership styles, force-field analysis, group dynamics, feedback and action research. He recognized early that psychology was not able to explain human behaviour if the environment was not included. He asserts that social climate exists whenever every individual of a group constructs the same subjective environment in a common objective one. Lewin's work was supplemented by W.I. Thomas, who created a theory which is well-known as Symbolic Interactionism. The Thomas theorem asserts that "If men define situations as real, they are real in their consequences" (Thomas and Thomas, 1928). According to Ball (1970), the definition of a situation is a construction of reality. This assertion is partially supported by Ntayi *et al.* (2013), who reveal that ethical climate is related to unethical behaviour. They, however, called on researchers to validate these results in different environments. As a result of this call, Kyeyune (2016) introduced ethical climate in her attempt to explain public finance regulatory compliance. However, ethical climate did not explain public finance regulatory compliance, thereby producing contradictory results. Her work further contradicts Victor and Cullen (1988), who grounded the ethical climate theory on the belief that organizations are responsible for the ethical or unethical behaviours of their employees. There is therefore a need to contribute to the climate research as the environment is only similar for all persons in a group as long as they all construct the social reality in the same way. We therefore conjecture that an entity's ethical climate explains whistle-blowing intentions and behaviour.

It should be noted that both institutional and ethical climate theories exclude the role of the whistle-blower's expectations. This knowledge gap can be filled by Vroom's (1964) expectancy theory. According to the expectancy theory, if the potential whistle-blower believes that there is a high probability that a positive outcome will occur, the preference to exhibit whistle-blowing behaviour will be greater. Even though this proposition has not been tested by many recent scholars, it was tested by Farrell and Petersen (1982) and Near and Miceli (1985), who found that the inclination to blow the whistle is determined by the degree to which the reporter believes the situation will be corrected. The purpose of this study is to take a multi theoretical approach and explain whistle-blowing behaviour using constructs of whistle-blowing support institutions, PDE ethical climates and whistle-blowing expectancy. We use data from Ugandan PDEs that are characterized with frequent unethical behaviours (Ntayi, 2013). This study is necessary in a number of ways. First, despite the existence of the whistle-blowing protection Act (2010), public and private employees in Uganda are still reluctant to report unethical behaviour, and even the few who blow the whistle are terrified to provide identity for fear of retaliation and lack of protection in practice (Global Integrity, 2009; Freedom House, 2010). As a result, this state of affairs has increased Uganda's public procurement vulnerability to fraud, corruption and other procurement malpractice (Ntayi *et al.*, 2013). Yet, as noted by Dorasamy (2013), whistle-blowing has become a popular strategy in the fight against corruption and other malpractices in many countries.

Regulatory framework for whistle-blowing in Uganda

The Government of Uganda tabled the Whistle Blowing Protection Act (2010) in parliament. The Act aims at enforcing the provisions of Inspectorate of Government Act (2002), the Leadership Code Act (2003), the Access to Information Act (2005) and Public Procurement and Disposal Act (2003) to strengthen the legal framework in the fight against corruption. It provides for mechanisms encouraging individuals to blow the whistle on corruption cases. The whistle-blowing procedure is covered in Section 6 of the Whistle Blowing Protection Act: the disclosure may be made orally or in writing, all forms of information

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communication technology may be used and the disclosure should contain the full name, address and occupation of the whistle-blower, the nature of wrongdoing, the name and particulars of the alleged wrongdoer, the time and place where the alleged impropriety is taking place, etc. According to Section 4(1), disclosures of impropriety 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. Section 4(2) further explains that external disclosures maybe made where the complaint does not pertain to the whistle-blower's employment; the whistle-blower reasonably believes that he/she will be subjected to occupational detriment if he/she reports internally; and the whistle-blower reasonably believes or fears that evidence relating to the impropriety will be destroyed if he reports internally or where the complaint has already been made and no action has been taken. The whistle-blower may then report externally to support institutions such as Inspectorate of Government (IGG), Uganda Police and Uganda Human Rights Commission.

It should be noted, however, that it is harder for responsible officers to investigate anonymous reports as the complaint may lack detailed information and the unknown source cannot be questioned for clarity. For this reason, the Whistle Blowing Protection Act disqualifies anonymous whistle-blowers from protection under the Act in Section 3(3). The Act requires whistle-blowers to provide their identity for investigations to be effectively undertaken. Also according to Section 14 of the Act, a person who unlawfully discloses, directly or indirectly, the identity of a whistle-blower commits an offence and is liable on conviction to imprisonment not exceeding five years or a fine not exceeding 120 currency points or both. Section 9(1) of the Act prohibits victimization of whistle-blowers; however, a person who intentionally makes a false disclosure commits an offence under Section 17 of the Act. The Act further includes monetary incentives of 5 per cent of money recovered due to whistle-blowing. Some public entities such as Uganda Revenue Authority and Kampala Capital City Authority have increased this reward to 10 per cent to highly encourage whistle-blowing behaviour. Section 4 (3) also lists the whistle-blowing supporting institutions where external disclosures of impropriety may be made: the IGG, the Directorate of Public Prosecutions, the Uganda Human Rights Commission, the Directorate for Ethics and Integrity, the office of the Resident District Commissioner, Parliament of Uganda, the National Environment Management Authority and the Uganda Police Force. These institutions are required to undertake investigations on whistle-blowing cases. Section 11 further provides state protection for whistle-blowers who are endangered or likely to be endangered.

Literature review

This section of literature review helps us to understand the body of knowledge on the whistle-blowing intentions and behaviour in public procurement. This section is divided into three sub-sections, which are described below.

Whistle-blowing support institutions and whistle-blowing intentions and behaviour

According to AbGhani *et al.* (2011), whistle-blowing behaviour differs from country to country. This is because of the differences in whistle-blowing supporting institutions. The institutional theory proposes that an organization is shaped by wider cultural, social and symbolic elements that comprise its environment (Scott, 2004). The theory considers the processes by which structures, including schemas, rules, norms and routines, become established as authoritative guidelines for social behaviour (Alleyne *et al.*, 2013). Scott (2004) proposed three institutional pillars; regulatory, normative and cultural cognitive institutions. The regulatory pillar emphasizes the use of rules, laws and sanctions as

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enforcement mechanism, with expedience as basis for compliance (Eyaa and Oluka, 2011). The Ugandan public procurement is guided by the PPDA Act (2003), regulations and guidelines which must be complied with by all PDEs and providers. Normative institutions are professionalized by prescribed patterns such as norms established by training and career paths. Normative institutions in Uganda include procurement professional bodies such as the Institute of procurement Professionals of Uganda and Chattered Institute of Purchasing and Supply. Cultural cognitive institutions emphasize the influence of culture as the context that shapes corresponding behaviour. Scott (2004) suggests that conformity to these acceptable regulations, norms and culture contributes positively to the organization's ethical behaviour. Institutional theory can be used to justify compliant behaviour. From the foregoing, institutions reduce the level of retaliation against whistle-blowers, thereby encouraging whistle-blowing behaviour. Institutions shape the ethical rules and law and code climates in procurement entities, hence encouraging employees to blow the whistle when wrongdoing is witnessed. We therefore ask the following research question: What is the relationship between whistle-blowing support institutions and whistle-blowing behaviour?

Procuring and disposing entity ethical climate and whistle-blowing behaviour

Whistle-blowing behaviour is dependent not only on legislation but also on commitment to and enactment of high standards of ethics to influence the disclosure of unethical conduct (Dorasamy, 2013). Various scholars (Rothwell and Baldwin, 2006; Victor and Cullen, 1988; Sarah *et al.*, 2009; Shafer, 2009; Ntayi *et al.*, 2009) have investigated the role of ethical climate in determining corresponding behaviour. Ethical climates are defined as the aggregate individual perceptions of ethical norms in an organization (Cullen *et al.*, 1993) or the ethical dimensions of organization culture that members perceive to be the organization's ethical identity (Victor and Cullen, 1988). They provide criteria for understanding, evaluating and resolving ethical dilemmas (Barnett and Vaicys, 2000). Employees search outside themselves for directions in dealing with ethical dilemmas (Barnett and Vaicys, 2000). Camerer (2001) states that the climate of the organization determines whether the whistle-blower will be considered as a wrongdoer or as a do-gooder regardless of whether the whistle has been blown through internal channels or external channels. Zhang *et al.* (2009) contend that an organizational ethical culture, which provides collective norms for management-endorsed conduct, significantly improves the expected effectiveness of the intentions of potential whistle-blowers. It can be suggested that an ethical culture is positively related to whistle-blowing intent, as employees who perceive a retaliatory environment are much less likely to be whistle-blowers (Miceli *et al.*, 2008). The PDE ethical climates influence whistle-blowing behaviour in Ugandan PDEs.

Literature suggests five ethical climates extracted from Victor and Cullen (1988) frame work that have been validated against various measures of organization effectiveness. The ethical climates are rules, law and code, independence, caring and instrumental (Martin and Cullen, 2006; VanSandt *et al.*, 2006; Deshpande, 1996). Employees in a rules climate display deontological behaviour. They exhibit strict obedience to the policies of the organization and use these policies to make ethical decisions. Tsahuridu and Vandekerckhove (2008) thus argued that to encourage whistle-blowing behaviour, organizations must implement internal procedures enabling employees to raise concerns internally. When organizations establish these procedures, employees become morally compelled to blow the whistle.

In contrast, employees in a law-and-code climate look to government legislation and institutions to resolve dilemmas ethically (Ntayi *et al.*, 2012). In this climate, employees

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are directed by laws, regulations and professional codes (Rosenblatt and Peled, 2002). Employees in the independent climate act according to their own personal attitudes. They are guided by personal convictions and personal morality (Rosenblatt and Peled, 2002). Cropanzano *et al.* (2001) affirm that attitude towards behaviour is based on norms and values as people come from different cultures. The Caring climate is associated with egoism ethical criteria at the cosmopolitan level and benevolence at all levels (Ntayi *et al.*, 2012). Employees in this climate mainly have genuine or sincere attitude towards others' welfare within and outside the organization that might be affected by their ethical decision (Rosenblatt and Peled, 2002). Finally, there is instrumental climate, which involves egoism criteria at the individual and local levels. In this climate, personal interest and organizational interest are important (Rosenblatt and Peled, 2002), even at the expense of others (Martin and Cullen, 2006). Bakhshi *et al.* (2009) contend that employees develop an attitude towards organization interest when they perceive that they are treated fairly. This will encourage them to display whistle-blowing behaviour on detecting wrongdoing.

Literature further suggests that an organization's ethical climate can also determine the level of retaliation or reward, which will either encourage or de-motivate whistle-blowing behaviour. Retaliation against whistle-blowers can be an organizational practice as confirmed by Bolsin, Faunce and Oakley (2005). Barker and Dawood (2004) recommend that organizations implement an effective internal system for employees to raise concerns and to facilitate the process of whistle-blowing internally. If individuals feel that it is not safe and accepted to blow the whistle internally, they will resolve to blow the whistle externally. Megone and Robinson (2002) also suggest that the internal policy on whistle-blowing should include a clear statement that malpractices are taken seriously, confidentiality is respected, there are penalties for false and malicious allegations and/or a clear indication of how the concern can be raised externally if necessary. Therefore, when organizations have identifiable ethical climates, employees are better able to recognize types of ethical dilemmas, to discern the issues that are pertinent to the dilemmas and to identify a process that should be used to resolve the dilemmas (Barnett and Vaicys, 2000). However, Rothwell and Baldwin (2006) further found that even if an organization's ethical climate encourages reporting of misdeeds, an employee's sense of loyalty to co-workers could work against the ethical climate. Whistle-blowing can therefore put an employee in the difficult position of having to choose between being loyal to fellow employees and reporting their improper behaviours. "Laws and codes that encourage whistle-blowing might be negated by competing codes that encourage silence", such as fear of retaliation (Rothwell and Baldwin, 2006, p. 234). It can thus be concluded that the ethical climates within the PDEs are shaped by regulatory and normative institutions. These ethical climates can accommodate or discourage retaliation, hence influencing internal or external whistle-blowing behaviour. We therefore develop the first research question:

RQ1. What is the effect of PDE ethical climate on whistle-blowing intentions and behaviour?

Whistle-blowing expectancy and whistle-blowing behaviour

Once an organization member has blown the whistle on an organizational wrongdoing, management may make two types of decisions:

(1) Disregard the claim or take appropriate action.

(2) Reward or retaliate against the whistle-blower (Near and Miceli, 1985).

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If the potential whistle-blower believes that there is a high probability that a positive outcome will occur, the willingness to blow the whistle will be greater. Observers of wrongdoing therefore blow the whistle because they expect their potential act of whistle-blowing to result in occurrences of positive external outcomes and avoidance of negative outcomes (Vadera *et al.*, 2009). Past research has consistently shown that observers of wrongdoing are most likely to blow the whistle when they have strong, positive judgments about the outcomes such as support from the organization, corrective measures taken by the organization and no retaliation from the organization and its members (Brewer and Selden, 1998; Dozier and Miceli, 1985; Gundlach *et al.*, 2003; Miceli *et al.*, 1991; Miceli and Near, 1988; Miceli *et al.*, 2008) for their act of whistle-blowing.

Consequently, previous studies have shown mixed findings on the relationship between whistle-blowing expectancy and whistle-blowing behaviour. Mesmer-Magnus and Viswesvaran (2005) show that threat of retaliation discourages whistle-blowing behaviour. Whistle-blowing expectancy is generally based on external factors such as rewards and punishments. They also involve calculations of the (external) costs and (external) benefits of engaging in behaviours. Traditionally, research on whistle-blowing has adopted this approach and argued a multiple phase model of whistle-blowing (Miceli *et al.*, 2008). At the crux of the framework is the notion that the observer of wrongdoing is likely to compute an economic cost/benefit analysis before actually blowing the whistle (Miceli and Near, 1992, 1997; Miceli *et al.*, 2008). This cost/benefit analysis is usually associated with the external rewards or punishments (e.g. getting recognition and promotions, being fired and ostracized by co-workers and peers) that the observer of wrongdoing expects to receive due to his or her potential act of whistle-blowing. Only if the benefits outweigh the costs, then the observer will report the wrongdoing. This stream of research thus assumes that the whistle-blowing process is mostly extrinsic.

It can thus be concluded that the expectations of the whistle-blower can either encourage or discourage whistle-blowing behaviour by using the expectancy theory. When employees expect retaliation, as the outcome, they will not report wrongdoing. It is therefore the duty of the whistle-blowing support institutions and PDE ethical climates to encourage whistle-blowing behaviour by providing ethical climates and legislations against retaliation. Rewards can also be provided as a motivating factor for reporting behaviour. We therefore develop the second research question:

RQ2. What is the relationship between Whistle-blowing expectancy and whistle-blowing intentions and behaviour?

Empirical research

Hypotheses

To answer the RQs for the study, hypotheses were derived from the reviewed literature to test the relationships between the study constructs. These are as follows:

H1. Whistle-blowing support institutions affect whistle-blowing intentions and behaviour in Ugandan PDEs.

H2. PDE ethical climates will affect whistle-blowing intentions and behaviour in Ugandan PDEs.

H3. Whistle-blowing outcomes will affect whistle-blowing intentions and behaviour in Ugandan PDEs.

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Research design, population, sample size and sampling design

This study uses a cross-sectional quantitative survey design to collect and analyse data. The study population comprised 176 central government PDEs registered with the Public Procurement and Disposal of Assets Authority (PPDAA) (2013) by the end of 2017. PDEs which are classified as foreign mission were excluded from the list due to difficulties of accessing them. The sample size determination table by Krejcie and Morgan (1970) was used to determine a sample size of 118 PDEs used in the study. The unit of inquiry comprised one person from the procurement department unit and two others from any department. The assumption used in this study is that anyone is a potential whistle-blower, and their responses were based on their perceptions about whistle-blowing intentions and behaviour. Individuals who have ever blown a whistle were determined using snowballing, while the rest were randomly selected from the PDEs.

The response rate was 70 PDEs with 222 usable questionnaires, representing a response rate of 62.7 per cent. The participating institutions were ministries (17), hospitals (2), universities (4), commissions (12) and parastatals (35). Majority of the PDEs were in the category of parastatals (50 per cent); they had existed for over 15 years (52.9 per cent) and employed 101-200 staff (44.3 per cent). Furthermore, 56.3 per cent of respondents were female, while the remaining 43.7 per cent were male. Going by exception, majority of the respondents were in the age group of 40-49 years (41.4 per cent); had worked for the PDEs for a period of 2-3 years (44.1 per cent); were degree holders (37.8 per cent); and were procurement professionals (31.1 per cent).

Measurements, validity and reliability

The whistle-blowing support institutions construct was measured using three major dimensions of normative, regulative and cultural cognitive derived from the works of Scott (2004). Item scales capturing these three dimensions had been earlier developed and used by Ntayi *et al.* (2014) in their study on institutional frames for entrepreneurship in Uganda. All item scales were modified, pilot tested and analysed using confirmatory factor analysis to confirm these dimensions and test the fit of theoretically grounded model of institutions to data (Jöreskog and Sörbom, 1989) prior to the final study. Consistent with Schermelleh-Engel *et al.* (2003), results revealed an acceptable model fit of CMIN/df. The root mean square error of approximation was below 0.05. The Tucke–Lewis index, comparative fit index and the general fit indices were above the recommended ratio of 0.95. The items that survived the pilot test were anchored on a five point Likert scale with "5" = strongly agree to "1" = strongly disagree. The process was repeated for ethical climate and whistle-blowing expectancy. We generated 14 items to tap the whistle-blowing support institutions, which produced a Cronbach alpha coefficient of 0.75 and content validity index (CVI) of 0.86. The PDE ethical climate scales were adapted from Victor and Cullen (1988). The dimensions used in the study were caring, principle, rules/law and codes, independence and instrumental. Altogether, 29 measurement items were derived providing a Cronbach alpha coefficient (α) of 0.89 and CVI of 0.83. The metrics for ethical climate have been used in other studies (Orly and Zehava, 2010; Shafer, 2009; Okpara and Wynn, 2008; Martin and Cullen;2006). Responses to all these item scales were anchored on a five-point Likert scale ranging from "5" = strongly agree to "1" = strongly disagree. Whistle-blowing expectancy was measured from its major dimensions of retaliation and reward based on the works of Vroom (1964). Responses were anchored on a five-point Likert scale ranging from "5" = strongly agree to"1" = strongly disagree. The CVI and α for whistle-blowing expectancy were 0.81 and 0.72, respectively. Whistle-blowing behaviour was measured based on three dimensions proposed by Park *et al.* (2008). Each dimension represented individual's choice

for whistle-blowing formally or informally, internally or externally and identified or anonymously. Responses were anchored on a five-point Likert scale ranging from "5" = strongly agree to"1" = strongly disagree. The CVI and Cronbach alpha coefficient for whistle-blowing behaviour were 0.71 and 0.80, respectfully.

Findings

Relationships between study variables

Table I shows zero-order correlations between the study variables. Generally, there is a significant positive correlation between Whistle-blowing support institutions, PDE ethical climate, whistle-blowing expectancy and whistle-blowing intentions and behaviour. Whistle-blowing support institutions are significantly and positively correlated to whistle-blowing expectancy ($r = 0.371$, $p \leq 0.01$). Whistle-blowing support institutions are significantly and positively correlated to PDE ethical climates in Ugandan PDEs ($r = 0.470$, $p \leq 0.01$). There is a significant positive correlation between whistle-blowing support institutions and whistle-blowing intentions and behaviour in Ugandan PDEs ($r = 0.487$, $p \leq$ 01). Organizational ethical climates and whistle-blowing expectancy in Ugandan PDEs are significantly and positively correlated ($r = 0.317$, $p \leq 0.01$).

These results suggest that an organization's ethical climate determines the whistle-blowing expectancy in terms of retaliation or reward, which either encourages or de-motivates whistle-blowing intentions and behaviour. When an organization has clearly articulated rules, laws and codes, independence, caring and instrumental climates that encourage whistle-blowing, potential whistle-blowers will engage in whistle-blowing behaviours as they expect rewards rather than retaliation. The PDE ethical climate is significantly and positively correlated to whistle-blowing intentions and behaviour in Ugandan PDEs ($r = 0.470$, $p \leq 0.01$). Whistle-blowing expectancy in this study was significantly and positively correlated to whistle-blowing intentions and behaviour in Ugandan PDEs ($r = 0.357$, $p \leq 0.01$).

Predicting whistle-blowing behaviour in Ugandan PDEs

We used the regression model to examine the extent to which whistle-blowing support institutions, PDE ethical climate and whistle-blowing expectancy predict the whistle-blowing intentions and behaviour in Ugandan PDEs. The summary of the results is presented in Table II.

Table II shows that all the hypothesized paths are positive and significant, accounting for 30.2 per cent of the variance in whistle-blowing intentions and behaviour. The regression model is statistically significant at 5 per cent level of significance.

Table I.
Zero-order correlations ($N = 222$)

Constructs	1	2	3	4
Whistle-blowing support institutions (1)	1.00			
PDE ethical climate (2)	0.470**	1.00		
Whistle-blowing expectancy (3)	0.371**	0.317**	1.00	
Whistle-blowing intentions and behaviours (4)	0.487**	0.470**	0.357**	1.00

Note: **Correlation is significant at 0.01

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Discussion of findings

Consistent with *H1*, the results revealed that whistle-blowing supporting institutions are significant predictors of whistle-blowing intentions and behaviour in Ugandan PDEs. This implies that providing supporting regulative, normative and cultural cognitive institutions encourage whistle-blowing intentions and behaviour within PDEs. These findings are supported by Paul and Townsend (1996), who emphasize that legalistic responses such as protection of whistle-blowers by institutions reduce retaliation and promote whistle-blowing intentions and behaviour. Surprisingly, this finding contradicts Brennan and Kelly (2006), who found legislative protection not to be a major determinant in the decision to blow the whistle on wrongdoing. This seems reasonable because the trainee auditors surveyed expressed little confidence in the protection offered by legislation for whistle-blowers. This situation partially explains what is happening in Ugandan PDEs. Available evidence reveals that wrongdoers in Ugandan PDEs are senior executives with strong political connections and wielding a lot of unquestionable power and authority. This observation makes strengthening the legislation protecting whistle-blowers insufficient in promoting whistle-blowing behaviour. Appropriate regulative institutions and the means to enforce it are therefore necessary to support a culture of compliance and integrity (Transparency International Uganda, 2010). Consequently, Paul and Townsend (1996) emphasize that legalistic responses such as protection of whistle-blowers by institutions are more effective in reducing retaliation, and these should be developed through building trust, cooperation and educational programmes among employees. If adequately implemented, legislation protecting whistle-blowers can become one of the most effective tools to support whistle-blowing behaviour in Ugandan PDEs. OECD (2012) further affirms that the risk of corruption is significantly heightened in environments where the reporting of wrongdoing is not supported or protected by institutions. Translating whistle-blower protection into legislation legitimises and structures the mechanisms under which whistle-blowers can disclose wrongdoing in the public entities and protects them against retaliation, hence encouraging whistle-blowing behaviour. Also, providing effective protection for whistle-blowers supports an open organizational climate where employees are not only aware of how to report but also have confidence in the reporting procedures (OECD, 2012). In general, for instance, more prospective whistle-blowers might come forward if there is a higher probability that whistle-blowing will trigger enforcement action from the concerned authorities such as IGG, Directorate of Public prosecution, Human Rights Commission and Uganda Police.

Consistent with *H2*, the results reveal that PDE ethical climate is a significant predictor of whistle-blowing behaviour in Ugandan PDEs. The findings suggest that when Ugandan PDEs implement a rules ethical climate with an effective internal system for employees to raise concerns, employees will exhibit internal whistle-blowing intentions and behaviour.

Hypothesized paths	Unstandardized coefficient B	Unstandardized coefficient SE	Standaridized coefficients B	T	Sig
H1: WBSI → WBIB	0.326	0.130	0.296	2.504	0.015
H2: PEC → WBIB	0.333	0.137	0.281	2.426	0.018
H3: WBE → WBIB	0.278	0.124	0.258	2.349	0.015
$R^2 = 0.332$; Adj $R^2 = 0.302$; F-Stat = 10.958; Sig = 0.000					

Notes: WBSI: whistle-blowing support institutions; PEC: PDE ethical climate; WBE: whistle-blowing expectancy, WBIB: whistle-blowing intentions and behaviour

Table II.
Regression results

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Our finding is consistent with Victor and Cullen (1988), who grounded the ethical climate theory on the belief that organizations are responsible for the ethical or unethical behaviours of their employees. This is true because the environment is only similar for all persons in a group as long as they all construct the social reality in the same way. However, this finding contradicts Kyeyune (2016), who found no significant relationship between ethical climate compliance behaviour. This contradiction could be attributed to the differences between the accounting and procurement professions. Our finding is supported by Camerer (2001), who stated that the climate of the organizations determines whether the whistle-blower will be considered as a wrongdoer or as a do-gooder regardless of whether the whistle has been blown through internal channels or external channels. In agreement with the finding, Tsahuridu and Vandekerckhove (2008) thus argued that to encourage whistle-blowing behaviour, organizations must implement internal procedures enabling employees to raise concerns internally.

Consistent with *H3*, the study found that whistle-blowing expectancy is a significant predictor of whistle-blowing intentions and behaviour in Ugandan PDEs. This finding shows that observers of wrongdoing are more likely to blow the whistle if they have a successful reference point of a past whistle-blower. This study confirms the finding of Miceli *et al.* (2001), who revealed that the whistle-blowing intention may be influenced by the organization members' expectations on the outcome of the Whistle Blowing Act. Additionally, Hsu *et al.* (2007), using a social cognitive theory, found a significant relationship between outcome expectations and behaviour of professional societies. This finding is consistent with Mesmer-Magnus and Viswesvaran (2005), who assert that the threat of retaliation discourages whistle-blowing behaviour. If the potential whistle-blowers believe that there is a high probability that a positive outcome will occur, the willingness to whistle blow will be greater, and the reverse is true. The observer of wrongdoing is thus likely to compute an economic cost/benefit analysis before actually blowing the whistle (Miceli and Near, 1992, 1997; Miceli *et al.*, 2008). Only if the benefits outweigh the costs will the observer report the wrongdoing. Extant literature from Uganda shows that many people who experience wrong doing do not blow the whistle, because those who attempted to do so in the past were mistreated by employers and/or dismissed from work (Ntayi *et al.*, 2013). The potential retaliation behaviours have been summarized by Rehg *et al.* (2004) to include spotlighting whistle-blowers by trying to attack their credibility or competence; threatening them into silence or termination of service; isolating or humiliating them; setting them up for failure; driving them into psychological isolation; denying them access to institutional resources; prosecuting them; and eliminating their jobs or paralyzing their careers. This is because according to McDonald and Ahern (2002), whistle-blowers can ruin a whole institution depending on the nature of the wrongdoing. Armstrong (2002) found that 90 per cent of whistle-blowers who disclose their identity lost their jobs or were demoted. In addition, 26 per cent were referred to psychiatric or other medical treatment, 8 per cent became bankrupt and 17 per cent lost their homes.

This study confirms that an individual's choice to blow the whistle is influenced by some very real impediments. These cultural impediments include history, divided loyalties and fear of retribution. If people are aware that blowing the whistle could lead to an occupational detriment as serious as losing the job and perhaps thereafter also being blacklisted in a particular sector, people need to either be very sure of protection or have exceptional courage – or both. The potential whistle-blower finds him/her self-balancing conflicting loyalties, obligations and values. Against this background, whistle-blowing intentions and behaviour is likely to continue diminishing due to absence of past successful whistle-blowing cases handled, unemployment and absence of national values. For example, Action Uganda (April 7-13, 2014) has revealed that the increased unemployment in Uganda is due

to nepotism, discrimination and bribery. However, there is another side to this argument. We do not seem to know what the Ugandan traditional values are. If the Ugandan traditional values were known, then whistle-blowing would be seen as a form of prosocial behaviour, protecting the values that every Ugandan should live for. For the moment, all research findings seem to point to the absence of morals such as integrity, righteousness, morality and fairness to all (Ntayi *et al.*, 2013), thereby encouraging victimization at all levels. This state of affairs has tended to compromise wrongdoing and reluctance to whistle-blowing, yet maintaining harmony in society, and requires every individual to be treated the same, without tolerance to self-centred behaviour for personal gain.

Conclusions

We therefore conclude that improvements in whistle-blowing support institutions, PDE ethical climate and whistle-blowing expectancy promote whistle-blowing intention and behaviour.

Theoretical implications

This research contributes to the existing literature on whistle-blowing by providing credence to the applicability of the institutional, ethical climate and expectancy theories in explaining whistle-blowing behaviour in Ugandan PDEs. Earlier studies on whistle-blowing are generally sparse, and the few studies available have been conducted in the developed countries, thereby creating a knowledge gap. This study has attempted to fill this gap by providing evidence from the developing countries. Additionally, most studies have investigated retaliation against whistle-blowers using single theories (Paul and Townsend, 1996); McDonald and Ahern, 2002; Paul and Townsend, 1996; Rehg *et al.*, 2004; Bjørkelo *et al.*, 2008; Firas and Brian, 2001; Near, Dworkin and Miceli, 1993). This study has used a multi-theoretic approach combining institutional theory, Kurt Lewin's field theory and the expectancy theory to predict whistle-blowing intentions and behaviour. Scholars attempting to build a theory for whistle-blowing behaviour may start doing so by combining some theories such as the ones used in this study.

Recommendations

In light of the research findings, the following recommendations are made. The research findings suggest that whistle-blowing support institutions play a very high level of influence on whistle-blowing behaviour in Ugandan PDEs. This implies that these can literally make or break whistle-blowing intentions within employees. Whistle-blowing institutions such as the Whistle Blowing Act, PPDA, audit committees and procurement professional bodies should therefore emphasize regulations and practice that encourages employees to blow the whistle on a detected wrongdoing. This can be done by increasing whistle-blowing incentives, providing whistle-blowing hotlines and strengthening policies against retaliation. The findings also suggest the significance of whistle-blowing supporting ethical climates within the PDEs to encourage whistle-blowing behaviour. PDEs should therefore strengthen rules, law and code and independent, caring and instrumental climates that encourage employees who observe wrongdoing to take appropriate action. Creating an infrastructure for internal whistle-blowing via an internal ethics hotline or helpline is one way to encourage internal reporting.

The findings suggest that Ugandan PDEs should examine their internal structures for reporting suspected or alleged wrongdoing and where necessary improve such structures by encouraging staff to voice their concerns internally. Barnett (1992) and King (1999) suggest that structures specifically tailored to encourage internal reporting of suspected or

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actual wrongdoing may increase the total number of reported wrongdoings. The state should strengthen the mechanisms of whistle-blowers' protection and provide a system of social support to shield whistle-blowers from any losses in personal benefit and comfort. This will reduce the costs of whistle-blowing while encouraging whistle-blowing behaviour.

An ethical committee should be established within PDEs and be responsible for ensuring that whistle-blowing systems are in place. This committee should choose a trusted dedicated ethics officer to whom wrongdoings in the organization can be reported. Allegations must be investigated promptly and thoroughly by the authorized officers. Ethics training conducted within PDEs, in particular on whistle-blowing, should be given to new and existing employees on a periodic basis to raise awareness and as reinforcement of ethical principles.

Limitations of the study

This study used a cross-sectional study which does not allow monitoring behaviour over time. Future studies should consider undertaking longitudinal studies.

Most of the research on whistle-blowing has been conducted using questionnaires and experiments. Future research could study the depicted relationships in field settings. The use of workplace samples could help to create real-life understanding of whistle-blowing behaviour. Specifically, a critical incidents approach could be used where organizational members could be asked to recall whistle-blowing incidents and how they would have resolved them. In addition, rich information can be obtained from using other qualitative methodologies such as focus groups.

Another area of research that would benefit practitioners would be to establish a clear and unambiguous schema for the establishment and management of different ethical climates. It is not enough to just tell practitioners that they need to encourage ethical climates within PDEs; it is imperative that they be given clear instructions on how they can foster and encourage some climates while discouraging others. A how-to guide would be invaluable for practitioners; currently, the research on ethical climates does not seem to have such a guide available.

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