AGJ ARABIAN GROUP OF JOURNALS

Social Development

NG-Journal of Social Development, VOL. 5, No. 5, October 2016

Journal homepage: www.arabianjbmr.com/NGJSD_index.php

DESIGNING KEY PERFORMANCE INDICATORS FOR PUBLIC-PRIVATE PARTNERSHIP COMPANIES IN NIGERIA: A CASE OF POLO PARK, ENUGU

Dr. Nwamaka P. Ibeme
Faculty of Management Sciences, National Open University of Nigeria
Emails: nibeme@noun.edu.ng makspals@yahoo.com

Abstract

This paper examined the critical issues involved in designing key performance indicators (KPIs) systems for managing Public Private Partnership (PPPs) companies or projects in Nigeria, with Polo Park Mall, Enugu as the area of study. The methodology adopted by the study comprised two major approaches: survey method and case study approach. In the latter, the narrative technique backed with three out of the four widely used stages for developing KPTs systems for companies was used to depict the efforts being made to design a KPIs system for the study company by its management. In the former, questionnaire was used to collect primary data from 301 respondents who were randomly selected from four different groups of stakeholders in the said PPP company. While descriptive statistics to analyze the data, the three research hypotheses were tested using One Way ANOVA with the aid of Statistical Package for Social Scientists (SPSS). The findings of the study showed that five KPIs, namely, those of the physical characteristics of projects, financing and marketing, and innovation and learning play significant roles in measuring the performance of companies particularly PPP undertaking, with this first three as the most important. The study found that there exist significant differences between the perceptions of the four different groups of stakeholders (clients, consultants, contractors, and financiers) on the contributions of the said three most important KPIs in the measurement of the performance of PPP projects. It is recommended that the study company should devote more efforts and resources in the on-going implementation of its KPIs system, and should pay greater attention to exploring the great opportunities that lie with the development of its ICT system to serve as a backbone for its KPIs programmes.

Keywords: Public Private Partnerships, key performance indicators, stakeholders, projects.

Introduction

Several failed efforts to bring about or effectively manage certain forms or sizes of business enterprise or infrastructure project developments have compelled major stakeholders in developing countries to begin to consider deploying the strategy of Public Private Partnership as an alternative procurement options for these projects and enterprises in place of the traditional method whereby government or public agency remains the sole financer and manager of such projects or enterprises (Ibem & Aduwo, 2014).

From evidence, the PPP option has demonstrated advantages of increased efficiency in project redelivery, operation and management; availability of additional resources to meet the growing needs of investment, and access to advanced technology (Economic and Social Commission for Asia and the Pacific- ESCAP, 2013). These inherent advantages of PPP have been attractive to governments in Nigeria and other developing countries. PPP enhanced the supply of much needed infrastructure services as this may not require any immediate financial commitment on the part of government; project risks to the private sector; and promotes better project design, choice of technology, construction, operation and service delivery (Ogunsanmi, 2013; Mazouz, Facal, & Viola, 2015).

In the past three decades or so, there have been spirited efforts among the key stakeholders in Nigeria to deploy the PPP procurement option for both infrastructure projects and companies. For instance, Babatunde et al. (2014) list some projects executed using the PPP model by the Lagos State government in Nigeria to include Bus Rapid Transit Scheme (BRT), Diagnostic centres, Mortuary Service and Lekki Toll road projects. Other States in Nigeria such as Cross-River State, developed Akampa toll road project and the Tinapa Free Trade Zone; Rivers State is developing the Greater Port Harcourt housing scheme, and Benue State, the Teragro Benfruit Plant using PPP arrangement *(Nigeria PPP Review*, 2014; Oyewole, 2014).

For PPP project (infrastructure or companies) already completed and operational and also for those in the pipeline, there is a need to design the key performance indicators that will enhance their performance in Nigeria. Most of the completed PPP projects in Nigeria and in other developing economies have been described as successful, but the question is: how effective or how good are these projects? Do they meet their performance evaluated, in terms of project characteristics, financial and marketing, innovation and learning, stakeholders and process indicators? Performance indicators have been described as potential effectiveness attributes to measure overall effectiveness of PPP system (Yuan et al., 2013).

These days in the era of growing global competition, running a successful business is getting more difficult and complicated than before. In order to remain competitive, companies and organizations need to practice Management by Objectives (MBO) which is a method whereby managers and employees define goals for every department, project and employee and use them to monitor subsequent performances (Daft and Marcic, 2014). This performance measurement system is capable of providing a basic comparison over the time that will be able to point out whether performance had improved, deteriorated or simply remained static (Theodore, 2013).

Performance measurement is not static. It changes as performance issues vary, as marketing strategies change, and as technologies and the means to measure and record performance change over time (Smith, 2015). However, performance must be aligned with strategy, must have balance between qualitative and quantitative methods, have clear framework and lastly measurement as means for growth (Base, 2013). Key Performance Indicators (KPIs) is one of the tools for evaluating performance measurements. KPIs allow a company to see what areas it is executing well and what areas require improvement. Whatever KPIs selected must reflect the organization’s goal, must be key to success, and they must be quantifiable (Bose, 2013).

Before good KPIs can be developed, the knowledge of KPIs will need to be trained to the company’s top management who are the people responsible for planning and organizing the company strategies. Once the top management is familiar with the KPIs concepts, then only they are able to utilize the company financial and operational information to link to the mission, vision, objectives and goal to develop the company KPIs. Nonaka & Takeuchi (2015) argued that a successful knowledge management (KM) program needs, on the one hand, to convert internalized tacit knowledge into explicit codified knowledge in order to share it, but, on the other hand, it also must permit individuals and groups to internalize and make personally meaningful codified knowledge they have retrieved from the KM system. Thus, a development plan will also need to be established in order to have a successful KPI implementation throughout the organization.

The aim of this study, therefore, is to examine the critical issues particularly the steps involved in designing key performance of PPP companies in Nigeria. In addition, the study tried to compare the perceptions of different groups of stakeholders on the contributions of the most important KPIs in the measurement of the performance of the said companies, and to find out if any significant difference exists between such perceptions. The study's focus is the Polo Park Mall, Enugu. The Mall is a N5.2 billion PPP undertaking between the Enugu State Government, the Persianas Group and a consortium of banks in Nigeria as the key players.

The study is significant as it provides current knowledge on key performance indicators in PPP projects. It also contributes to performance management literature in PPP. Awareness is created through this to both government and the private sector on the key performance indicators that could be used to improve PPP projects. This study can also serve as a springboard for further research on KPIs in PPP projects in developing countries where PPP is being considered as a preferred procurement option or management tool in developing countries.

Statement of the Problem

In spite of some success so far achieved with the PPP strategy since over two and a half decades ago it was adopted as a procurement option in Nigeria, the effort has been riddled by a number of problems and failures. These have found expression in the forms of controversies, public outcry, and several cases of project abandonment (Ovewole, 2014). Three instances could illustrate the foregoing scenario. Victoria Island-Epe Expressway (a PPP project) failed because the concessioner (Lekki Concession Company (LCC) did not carry along the other stakeholders. Messrs Maevis airport landing fee-collection concession at Murtala Muhammad Airport, Ikeja, failed because of heavy non-receipted amount paid upfront by the concessioner (corruption). The Bicourtney concession exercise to develop and manage Lagos-Ibadan Expressway into five lanes using PPP option failed because Bicourtney (the concessioner) could not get a financer or financiers for the project.

In addition to the foregoing, the main problems with the PPP option in Nigeria have much to do with the failure of the top management of PPP organizations to adopt *ab initio* a management strategy that is based on the Management By Objectives (MBO) principle that requires designing a performance measurement tool like the Key Performance Indicators (KPIs) for the running of the business. This being the case, the consequence of the foregoing is that such organizations are run on some strange strategies that are anchored on "trial-and-error" principle that often lead to inefficiency and failure.

Another problem lies with the fact that both the PPP procurement option and KPI tool are of recent origin on the Nigerian business scene such that not much attention of previous researchers has been paid to the two. The consequence of the foregoing is that very few research documents are available for use by the present researcher.

Objectives of the Study

(1) To examine the key issues including the major steps involved in designing KPIs for measuring the performance of PPP companies in Nigeria.
(2) To investigate the contributions of the most important KPIs in the measurement of performance of PPP companies in Nigeria.
(3) To compare the perceptions of different groups of stakeholders on the contributions of the KPIs in the measurement of the performance of PPP companies in Nigeria.

Research Hypotheses

H_{01}: There is no significant difference between the perceptions of different groups of stakeholders on the contributions of the physical characteristics of projects indicators in measuring the performance of PPP companies in Nigeria.

H_{02}: There is no significant difference between the perceptions of different groups of stakeholders on the contributions of the financial and marketing indicators in measuring the performance of PPP companies in Nigeria.

H_{03}: There is no significant difference between the perceptions of different groups of stakeholders on the contribution of the innovation and learning indicators in measuring the performance of PPP companies in Nigeria.

Conceptual Framework

The Meaning of PPP

According to Cheung (2012), Abd-Aziz et al. (2010) and Ibem & Aduwo (2013), Public Private Partnership (PPP) represents a wide range of institutional and contractual arrangements between public and private sectors whereby they agree to pull resources (funds and expertise) together, share responsibilities, risks and benefits in order to procure a project or organization and run such efficiently.

PPP arrangements come in many forms but two categories are in use, that are identified as institutionalized and contracting arrangements (Gunnigan & Rajput, 2010). Variants of PPP or other similar arrangements used for existing services and facilities procurement include Design-Build (DB), Design-Build Maintain (DBM) also known as Build-Operate-Transfer (BOT). Some models such as service contracts, Management contracts, Lease, Concession and Divestiture are also in use for infrastructure procurement. In Nigeria, PPP arrangements such as DB, BOO, BOT, DBM, joint ventures, lease, Divestiture have also been used in projects (Ibem & Aduwo, 2013).

The Concept of Key Performance Indicators (KPIs)

KPIs are also referred to as Key Success Indicators (KSI) and are helpful to organizations to define and measure their progress towards achieving set organization goals (Reh, 2013). Performance indicators are used virtually in all industries such as construction, software development, hospital, mining, logistics, manufacturing, sale of goods and services. Performance indicators are associated with performance improvement initiatives. Holman (2013) states that a performance measurement compares actual returns against a pre-specific benchmark. Key performance indicators include benchmarks, targets, milestones, dates, numbers, percentages, variances, distribution rates, time, cost, indexes, ratios, survey data and reports that are used to evaluate a phenomenon.

Smith (2015) defined KPIs as measure of success or compliance. Bury (2015) believed that KPIs through the definition and measurement of progress help organizations achieve their goals. Moore (2014) also described the term KPIs as performance targets given to individuals or organizations indicating how performance will be measured, and the target must adapt to meet business situations.

Haque & Moore (2014) stated that the feedbacks gained from the performance measurement results will be attended to and simultaneously too, the indicators are required to assess achievement. With good KPIs as one of the performance measurement tools, companies or organizations can be confident with their manufacturing tools and techniques implementation for achieving their goals and objectives. Hence, good KPIs must be clear and able to measure specific aim.

Benefits of KPIs

Why do organizations currently choose KPIs? Waters & Bevan (2015) explained that organizations opted for KPIs in order to *reduce development timescales and cost*, and also *to use its highly skilled people effectively*. Bose (2013) mentioned that KPIs allow the organization to see what areas it is executing well and what areas require improvement. Toni et, al. (2015) stated that the identification of appropriate KPIs as well as aligning them with company strategies can become the key to realizing bottomline impacts.

Criteria Required in KPIs

Joyce & Woods (2011) stated that good performance indicators must consider:

i. Long-term and short-term linkages to traditional measures of profitability, return to capital employed, earnings per share, etc.
ii. Balance between financial and non-financial factors.
iii. Strategic aims which need to be translated into critical success factors.
iv. Efficiency and effectiveness concerning the ratio of outputs relative to inputs.

KPIs have served as useful tools in evaluating PPP projects. Yuan et al. (2013) undertook a study on the management of the performance of PPP projects to achieve value for money where some of the performance indicators were selected. This study provides insight into performance management for managing the process of PPP as to improve the output of PPP projects. Yuan et al's study indicates that these KPIs are useful tools for assessing the strengths and weaknesses of PPP projects. KPIs are used by management to evaluate the performance by comparing actual and estimated performances in terms of effectiveness, efficiency, quality and workmanship. Yuan et al. (2013) established a conceptual model of KPIs that is built on stakeholders' requirements that could influence performance of projects. The performance indicator system used in their research, comprise three parts.

First, being the characteristics and features of the PPP projects which will affect performance of projects at the beginning stage. These indicators will influence *concessionaire selected, agreement between private and public sectors, risk allocation* and the extent at which the project will *achieve success* under the influence and marketing indicators, innovation and learning indicators as well as stakeholders indicators. These indicators reflect economic, innovation, culture and benefits of the stakeholders' indicators.

The third indicators include factors that affect construction, operation, maintenance, transfer and post-transfer processes. Yuan et al had emphasized that the second and third indicators must be dynamic and measurable to evaluate efficiency, customer satisfaction, business success, product requirement and future potentials of PPP projects. Therefore performance improvements are measured using these three indicators. Similarly, the current study draws on Yuan et al.'s (2013) developed KPIs by using physical characteristics of projects, financing and marketing, innovation and learning, stakeholders, as well as process indicators for the investigations.

Basic Steps in Developing KPIs

Davidson (2006), an expert in the area of organizational learning and technology strategy, along with his team members had enunciated a process for developing relevant KPIs for companies or projects. The said process involves four critical stages: planning, designing, implementation, and measuring the effectiveness for continuous improvement. The process and its component four stages are shown in Fig. 1 below.

A Case Study Analysis in Developing KPIs

Area of Study:

The area of study was Polo Park Mall, Enugu. The Park is a N5.2 billion undertaking developed by Polo Park Development Company, a Public Private Partnership (PPP) involving the Enugu State Government, the Persianas Group (owners of The Palms Shopping Mall, Lekki

Lagos), and a consortium of five banks providing the funding. The mall stands on an 80,000 square feet parcel of land located along Abakaliki Road, GRA Enugu directly opposite Government Technical College, Enugu-the site of the former Polo Amusement Park, Enugu. The Mall is designed as a two-storey building, excluding the mezzanine and the ground floor (http://enugustatetourismboard.com).

Facilities already completed that form the first phase of the Mall include an entertainment arcade, five (5) cinema halls, office spaces, 67 standard retail shops, a food court, and a parking space that accommodates 1,320 vehicles at once *(The Guardian,* July 6, 2009). The second phase of the project which is designed to house a hotel and an office complex has since commenced in earnest. While construction work at the site of the Mall commenced in April 2009, business activities started on September 18, 2011 (http://www.nairaland.com).

The Case Study

In its effort to develop an appropriate KPIs system for the PPP undertaking, the management of the Polo Park development company adopted the case study approach. The approach, of course, involved the four critical stages of developing KPIs as earlier sketched above, namely, planning, designing, implementing, and measurement. This paper will discuss the first three stages since the company is not yet done with the last stage (measuring results to the set KPIs) at the time of this research. The stages are briefly discussed below.

Stage 1: KPIs Planning

The case study planning stage involved performing the *gap analysis* on the company performance and KPIs knowledge and awareness at various levels of the company. This information was required in order to design a comprehensive KPIs workshop and to assist the development of company KPIs. Among the methodologies used during this stage were:

a. Semi structured interviews and focus group discussion.

Information gathered from the interviews was able to influence the decisions made by researchers (Whetten & Cameron, 2002). Thus, this technique is utilized in order to provide better understanding on the knowledge level of the employees, especially the top and middle management teams and their ability to develop and utilize KPIs.

Through focus group discussion (Morgan, 1990) with the General Managers and top managers from all the departments in the company such as sales and marketing, technology and innovation, personnel, finance, warehouse, logistics and lean office, information regarding existing company business strategy and the alignment to company's mission, vision, goals and objectives were gathered.

Based on the semi-structured interviews and focus group discussions, the KPIs team found that the KPIs knowledge and awareness was still low even at the top management level. The company promoted the principles of Quality, Cost, Delivery, Accountability and Continuous Improvement (QCDAC) and had project teams consisting of the operators to focus on these principles. However, QCDAC was not aligned to any company strategies. Thus, the KPIs team's proposal was accepted by the management to apply the existing principles of QCDAC during the designing of the KPIs.

b. Benchmarking

Spendolini (1992) and Czuchry et.al (1995) had considered benchmarking as one of the effective tools for transferring knowledge and innovation into an organization. Parallel to the semi-structured interviews and focus group discussion, the team's challenge was to find a competitor to use their performance as the benchmark. However, this information was not available, thus the KPIs team with management consent decided to apply generic benchmarking (Bhutta & Huq, 1999) or benchmarking a non-competitor government linked company (GLC), which was able to turn around its company's performances with the KPIs implementation. The benchmarked company's KPIs implementation model was decided to be used for the Enugu Mall's facility KPIs implementation.

c. Company Productivity Assessment System (COMPASS) Analysis

Another aspect which the KPIs team had to look into was the preparation of the data for the company's KPIs development based on the set criteria mentioned in the literature review. Thus, the top management needed to be trained on how to translate finance data into productivity information.

The KPIs team organized a one-day workshop attended by the company's top management and the KPIs team called "Creating Value through Productivity Analysis at Firm Level" conducted by experts from National Productivity Centre (NPC), Abuja (NPC, 2015). Participants were taught how to use COMPASS, a Microsoft Excel-based software system developed by the NPC to translate financial data like cost of sales, operating expenses and employee salaries into productivity information such as the total output per employee, added value per fixed asset and fixed asset per employee.

After the workshop, the KPIs coordinator performed a COMPASS productivity analysis based on the previous year financial data and the result was reviewed by the Finance manager. The report was to be presented during the management business strategy workshop where the company KPIs would be designed.

After an extensive preparation and careful planning, a 2-day business strategy workshop was held at Nike Lake Hotel & Resort, Enugu attended by all the top management of the company and facilitated by the KPIs team. The first day of the workshop covered the KPIs awareness training and the keynote speaker talk delivered by a senior manager of the company which KPIs process was taken. The second half of the first day was filled with the presentation on the company's strategy, gap analysis and COMPASS productivity analysis results.

During the second day of the workshop, the management team had a brainstorming session using materials presented on the first day to develop the company's KPIs utilizing the established principle of Quality, Cost, Delivery, Accountability and Continuous Improvement (QCDAC). Next, they were divided into groups such as technologists, marketers, finance and logistics managers to start developing their respective departments' KPIs. Each group had to present the KPIs in order to ensure that alignment to the company's KPIs and the objectives and targets are Specific, Measurable, Achievable, Realistic and Time-based (SMART). The company-wide KPIs implementation plan was also developed and commitment from the top management to cascade down the KPIs knowledge and awareness to all levels in the organization was formalized through a simple ceremony.

Stage 3: KPIS Implementation

With departments KPIs now being aligned to the company's goals, objectives, mission and vision, each department held its own business strategy meeting with its subordinates to educate and deploy the KPIs implementation to all levels in the organization. Some employees such as the marketers were made to develop individual KPIs linking to the department KPIs and employees such as the operators with common job functions were made to develop a group KPIs.

To date, the KPIs have been deployed at all levels in the organization and the KPIs coordinator is responsible for the tracking and the preparing of KPIs analysis for the top management. Red, Amber, Green (RAG) status were utilized to identify stages of implementation.

Methodology

The study was carried out in Enugu metropolis using descriptive research design. The population for the study was 1,401 that comprised staff of the various retail outlets operating in the Mall and staff of the Enugu State Tourism Board (clients), staff of the various consultant companies (consultants), contractors, and staff of the funding banks (financiers). Out of this population, a sample size of 301 of 4 groups was determined and formed the respondents for the study.

Stratified and simple random sampling techniques were used to select the respondents. Questionnaire which was validated through a pilot study and a Cronbach's Alpha co-efficient of 0.833 was used to collect data for the study. The questionnaire was made up 34 close-ended items on a 5-point Likert scale. Descriptive statistics was used to analyze the data collected with the aid of Statistical Package of Social Scientists (SPSS). The three hypotheses of the study were tested using a statistical tool known as One Way Analysis of Variance (ANOVA).

Presentation of Results

Data collected were first coded and fed into the Excel spreadsheet. The data analysis was done at 5% level of significance. The analyzed data were also used for testing the three hypotheses for the study using one way ANOVA as follows:

Test of Hypotheses

H_{01}: There is no significant difference between the perceptions of the different groups of stakeholders on the contributions of the physical characteristic of project's KPTs in measuring the performance of PPP companies.

TABLE 1: ONE WAY ANOVA TEST OF HYPOTHESIS No. 1

	Sum of Squares	**df**	**Mean Square**	**F***	**Sig.**
Between Groups	8.882	4	2.221	9.614	.000
Within Groups	63.514	297	.231		
Total	**72.396**	**301**			$V_1 = 4$ $V_2 = 297$ $F_0.05 = 2.6$

Source: Field Survey. 2016; SPSS Output

The ANOVA Table 1 shows that the calculated F* value is greater than the tabulated F value (i.e. F*9.614>F 2.600). Thus, the null hypothesis stands rejected. This infers that there is significant difference between perceptions of deterrence groups of stakeholders on the contribution of the physical characteristics of projects KPIs in measuring the performance of PPP companies.

H_{02}: There is no significant difference between the perceptions of the different groups of stakeholders on the contributions of the financing and marketing KPIs in measuring the performance of PPP companies.

TABLE 2: ONE WAY ANOVA TEST OF HYPOTHESIS No. 2

	Sum of squares	**Df**	**Mean square**	**F***	**Sig.**
Between Groups	25.020	4	12.510	16.273	.000
Within Groups	212.948	297	.769		
Total	**237.968**	**301**			$V_1 = 4$ $V_2 = 297$ $F_0.05 = 2.6$

***Source*:** Field Survey, 2016; SPSS Output.

The ANOVA table 2 shows that the calculate F* value is greater than the F tabulated value (i.e F*16.273>F 2.600). This means that the null hypothesis is rejected inferring that there is no significant difference between the perceptions of the different groups of stakeholders on the contributions of the financing and marketing KPIs in measuring the performance of PPP companies in Nigeria.

H_{03}: There is no significant difference between the perceptions of different groups of stakeholders on the contributions of innovation and learning KPIs in measuring the performance of PPP companies in Nigeria.

TABLE 3: ONE WAY ANOVA TEST OF HYPOTHESIS No. 3

	Sum of Squares	df	Mean Square	F*	Sig.
Between Groups	39.818	4	13.273	38.138	.000
With Groups	96.053	297	.348		
Total	**135.871**	**301**			$V_1 = 4$ $V_2 = 297$ $F_2.05 = 2.6$

Source: Field Survey, 2016; SPSS Output

As table 3 shows, the calculated F* value is greater than the tabulated F value (i.e.38.138>F 2.600). This implies that the null hypothesis should be rejected. This also infers that there is significant difference between the perceptions of the different groups of stakeholders on the contributions of the innovation and learning KPIs in measuring the performance of PPP companies in Nigeria.

Conclusion and Recommendations

From the findings of this study, it can be concluded that there are several key performance indicators investigated that will improve performance of PPP projects in Nigeria. Most important out of such KPIs according to the findings of this study include the physical characteristics of projects indicators, financing and marketing indicators, and innovation and learning indicators. However, the perceptions of the different groups of stakeholders on the contributions of these three KPIs in the measurement of the performance of PPP companies in Nigeria vary significantly.

Though it yet to be proved at the time of this research that KPIs have benefited the company, they have provided its management with the Management By Objective (MBO) tool to evaluate the performance of the company for improvement in the future. With performance measurements based on QCDAC principle, the company is now able to identify the areas of its strength and weakness and can now focus on opportunities for improvement. Most importantly, the KPIs reflect the company's mission, vision, objectives and goal which are key imperatives to the company's success.

Although the planning, designing and implementation stages were successfully done, this project is far from complete. The next challenges are on measuring the KPIs effectiveness while improving the manual KPIs tracking. Currently, a quarterly review business strategy session was held to discuss the KPIs results. The company is also starting to incorporate the employees' KPIs in the performance appraisal system where the employees' performance is now able to be measured objectively thus improving their morale and motivation.

It is recommended that the management of the company should devote more efforts and resources towards further improvement of the KPIs implementation program. Secondly, the KPIs team should also explore those great opportunities that lie in the development of the company's intranet system (Local Area Network).

References

Adb-Aziz, W.N., Hani, N. R., & Musa, Z.N. (2010) "Public-private partnerships approach: A success story in achieving democracy in the home ownership for urban inhabitants in Kuala Lumpur Malaysia. Reviewed Paper, Real Corp 007 Proceedings, Tagungsband". Vienna, May 20-23,2007. Available online (http:www.corp.at). Retrieved June 25, 2016.

Alar, T. (2009), Persianas, Enugu Government in N5.26 Polo Park Project, *The Guardian*, July 6.

Babatunde, O. S., Opawole, A. & Akinsiku, O. E. (2012). Critical success factors in Public-Private Partnership (PPP) on infrastructure delivery in Nigeria. *Journal of Facilities Management, 10* (3), 212-225

Bassoon, W. (2010), Shoprite plans 20 new outlets in Nigeria, http://www.pmnewsnigheria.com, Retrieved, June 20, 2016.

Bhutta, K.S., & Huq, F. (2009) *Benchmarking- Best practices: An integrated approach, An International Journal.* Vol 6.No.3.254-26S

Bose, R. (2013) Understanding data systems for enterprise performance –management, *Industrial Management and Data System,* Vol. 106, No.I, 43

Brown, C.B., Collins, T.R., McCombs, E.L. (2006) *Transformation from batch to lean manufacturing: The performance issues, Engineering Management Journal*, Vol 8. No.2.3-13.

Bury, J. (2005) Defining key performance indicators, best of web analytics guide (12 times less Articles & Insights from Marketing Experts; Available online on www.webtrends.com June 20, 2016.

Cheung, E. (2012) Developing a best practice framework for implementing Public-Private Partnerships (PPPs) in Hong Kong. Ph.D Thesis, mimeo, Queensland University of Technology, Australia.

Czuchry, A.J., Yasin, M.M., Dorsh, J.J (1995) *A* review of benchmarking literature: A proposed model for implementation, *Introduction Journal of Material & Product Technology*, Vol. 10. No $^1/_2$. 27-45.

Daft, R.L., & Marcic, D. (2014). Management: The new workplace: *Thompson Higher Education.* 167.

Davidson, J. (2015). Measurement snapshot strategies to measure effectiveness: designing relevant key performance indicators. *Knowledge Management*

Economic and Social Commission for Asia and the Pacific (ESCAP), (2011). A Guide Book on Public-Private Partnerships in Infrastructure, ESCAP Publishers, (Online). Available at: www.unescap.org/ttdw/common/TPT/PPP/text/PPP-guidebook.pdf. [Accessed on July 20, 2016)

Egbewole, Q. A. (2011), Examining Public-Private Partnership in Nigeria: Potentials and Challenges. LLB Long Essay, University of Ilorin, Nigeria.

Enugu State Tourism Board (2005), Shoprite Holdings Ltd, South Africa's largest food retailer is set to open 20 new outlets in Nigeria in the next two years, http://enugutourismboard.com, Retrieved June 20, 2016.

Garvin, M., Molenaar, K., Navarro, D. & Proctor, G. (2011) Key performance indicators in Public-Private Partnership: A state-of-the-practice report. US Department of Transportation Publishers, [Online]. Available at: international. fhwa.dot.gov/pubs/plI0029/p/10029.pdf. [Accessed on June 30 2016]

Gunnigan, L. & Rajput, R. (2011) Comparison of Indian PPP Construction Industry and European PPP Construction Industry: Process, thresholds and implementation. Proceedings of CIB World Congress 2010, Salford, 10-13 May [Online] Available at: http://arrow.dit.ie/beschconcon. [Accessed on 30 June 2016]

Hague, B. & Moore, M.J. (2014), Measures of performance of lean product introduction in the aerospace industry, *Institution of Mechanical Engineers*. Vol. 218.PartB.1387-1398.

Holman, V. (2013) Developing performance metrics that drive decision making. (Online] Available at http://www. siideshare.net/victorholman/developing-metrics-that-drive-performance-sucess. [Accessed on 30 June 2016]

Ibem, E.O. & Aduwo, E.B. (2013). Public-Private Partnerships (PPPs) in urban housing in Nigeria: Evidence from Ogun State, *International Journal of Architecture and Urban Development*, 2(2), 5-

Joyce, P. Woods, A. (2011) *Strategic Management: A Fresh Approach to Developing Skills, Knowledge and Creativity, New York:* Kogan Page.

Kulasingam, R. (2012) Developing the Nigerian PPP industry. Nigerian Development and Finance Forum Policy, [Online] Available at: www. myndff.com/policy Dialogue/Dialogue. acpx?Edition=2B (Accessed on July 20, 2016)

Maduka, B. (2011) Shoprite Opens in Enugu, http.//www.nairaland.com, Retrieved June 29, 2016.

Mladenovic, G., Vajdic, N., Windsch, B., & Temeljotov-Salaj, A. (2013), Use of key performance indicators for PPP transport projects to meet stakeholders performance objectives. *Built Environment Project and Asset Management, 3(2):* 228-249.

Moore, J. (2014). *Real Time Performance Management: Critical to Long Term Success, Food Engineering.* Business News Publishing Company.

Morgan, D.L. (1990) *Focus Group as Qualitative Research,* New Bury Park, C.A.: Sage.

National Productivity Centre (NPC) (2015). *Creating Value Through Productivity Analysis at Firm Level,* Abuja: NPC Press.

Nigeria PPP Review (2012). Where are we? The ICRC and its Retinue. Nigeria PPP Review 1-6 [Online] Available at www.detailsolicitors.com/media/archive2/articles/PPPreview.pdf. [Accessed on 27 July 2016]

Nonaka, I., & Takeuchi, H. *(*2015*).Knowledge, Management, http"//en.*wikipedia-org/wiki. Knowledge-management. 29 July 2016.

Ogunsanmi, O.E. (2013), Stakeholders' perceptions of key performance indicators (KPIs) of Public Private Partnership (PPP) projects, *International Journal of Construction Supply Chain Management*, 3(3), 27-38.

Project Management Glossary (2013). Key performance indicators, [Online] Available at: http://www.visitask.eom/performance-o.a.sD, [Accessed on 29 July 2016)

Reh, J. (2013). Key Performance Indicators (KPI): How an organization defines and measures progress toward it goals, [Online] Available at: http://management.about.com/generalmanagement/Vkeyperfmdic.htm. (Accessed on July 20, 2016] *Review.* VoL9. Issue 1.6-7.

Smith, L.E. (2015), *Key Performance Indicators, New York: Sage.*

Spendolini, M.J. (1992) *The Benchmarking Book.* New York: Amacon

Theodore, H. P. (2013) *Measuring Performance in Public and Non-Profit Organizations,* San Francisco: Jossey-Bass.

Toni, A.D., Nassimbeni, G. & Tonchia, S. (2015) An Integrated Production Performance Measurement System, *Industrial Management and Data Systems.* Vol.97.No5. 180-186.

Waters, M. & Bevan, J. (2015) Journey to Lean. IEE *Engineering* Management. Aug & Sept 2005. 10-13

Whetten, D.A. & Cameron, C.R. (2002) *Developing Management Skills* 5th Edition, New York*:* Prentice Hall.

Yuan, J., Skibmewsk,, M.J. & L,, Q. (2013). Managing the performance of Public Private Partnership Projects to achieve value for money: Key performance indicators selection. Proceedings of International Conference on Multi-National Construction Projects-Securing high performance through Cultural Awareness and Dispute Avoidance held at Shanghai, China, 21st -23rd November, 1-6.

Yuan, J., Zeng A.Y., Skibniewski, M, & Li, Q. (2009). Selection of performance objectives and key Performance indicators in Public-Private Partnership Projects to achieve value for money. *Construction Management and Economics,* 27(3), 253-270.