PROFESSIONAL ETHICAL CONDUCT IN THE SOUTH AFRICAN PUBLIC SECTOR: A CASE OF A MUNICIPALITY

by

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Submitted in accordance with the requirements for

the degree of

MASTER OF ADMINISTRATION

in the subject

PUBLIC ADMINISTRATION

at the

UNIVERSITY OF SOUTH AFRICA

SUPERVISOR: PROF SB KAHN

MAY 2023

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I declare that the above dissertation is my own work, and that all sources I have used or quoted have been indicated and acknowledged by means of complete references.

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Furthermore, I declare that I have not previously submitted this work, or part of it, for examination at Unisa for another qualification or at any other higher education and training institution.

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ACKNOWLEDGEMENTS

My sincere gratitude and appreciation goes to my supervisor, Professor Sinval B. Kahn (Professor at the Department of Public Administration), for his professional guidance, sharing of expertise, academic experience throughout the journey of this academic research project.

My appreciation further goes to Mr Buti Clement Lekanyane (senior lecturer at the department of Public Administration) for his advices during the initial stages of my master's journey. To Ms Valery Louw and Prof Mpfareleni Natswera (senior lecturers at the Department of Public Administration) for their kindness, compassion and availability when needed. Dr Xolile Carol Thani and Dr Corlia Alers (senior lecturers at the Department of Public Administration) for being, handy and most certainly resourceful at the tail-end of this research project. I would also like to thank Mrs La-Portia Mahlangu-Matjila (Director at the College of Graduate Studies and PhD candidate at the Department of Public Administration) for her support in the initial stages of this academic research project

I also appreciate and value Professor Sindile Ngubane (Professor at the Institute for Open Distance & e-Learning [IODL]) for her compassionate spirit for research and academia, but most certainly her humanness. Dr Thulile Shandu-Phetla a (senior lecturer at the Department of English Studies) for sacrificing her own time to editing my dissertation. Furthermore, my appreciation goes to Advocate Mabitleng Mokwena (Senior Counsel of the Pan African Bar Association of South Africa [PABASA]) for the contribution he offered at the tail end of this dissertation.

I would also like to acknowledge the most pivotal contribution of my dear parents leading up to this stage of my life, my mother Mrs Thembeka Angelina and my late father Mr Siseko Dennis Langbooi (*may your beautiful soul continue to rest in eternal peace*). Much appreciation also goes to all members of my immediate and extended family for their continued support and encouragement, my dear sister Ntombentsha Langbooi for her continued support in the initial and formative stages of pursuit of success. To my late uncle, Mr Z.J. Fila, to some extent, what I am, and what I aspire to be is owed to him (may his soul continue to rest in peace). To my children Phawu-Oluhle and Imbo, I thank God for their presence in my life, as they are a pillar of strength, and a source of zeal and passion to accomplish greater milestones in life.

Ultimately and above everything, I would like to thank God for everything I have achieved and attained so far, as well the experience I have amassed (both favourable and unfavourable), this have shaped my life in one way or the other. I have managed to draw lessons in all experiences; hence I appreciate and accept you as my creator and maker.

In closing:

"For I know the plans I have for you, declares the Lord, plans to prosper you, and not to harm you, plans to give you hope and a future" (Jeremiah 29:11, NIV).

DEDICATION

I dedicate this dissertation to:

My late father, Mr Siseko Dennis Langbooi. I took the sense of resilience and hard work from you. I have never met a beautiful, loving, selfless and caring soul like you. I will forever cherish God for you, and I will forever be grateful for your support in the quest of my dreams.

Phumla ngoxolo Tata wam, u Thixo akukhanyisele ngokhanyo olungunaphakade. (Continue to rest in peace, and may God's light shine upon you internally).

To everyone reading this dissertation:

Rise above life's hardships and setbacks, you owe it to yourself.

ABSTRACT

Professional ethical conduct is a concern in South African Public Sector, particularly in local government. The Constitution of the Republic of South Africa, 1996 (Constitution) offer legislations which guide governance. As municipalities became an agent for the delivery of basic goods and services to local communities, Professional ethical conduct became a significant managerial tool for municipalities in ensuring good governance.

The central objective of this research was to investigate the theoretical perspective on Professional ethical conduct, explore the research topic and its correlation with the provision of public goods and services in the municipality under review. The analysis this study dealt with the differential aspects in Public Administration as a scientific field and practice, and the core reason for this create grounds for understanding the differences, fundamental relations, how does the public sector operates and so forth.

The analysis of this study revolved around the research subject: Professional ethical conduct in the public service sector with a particular interest in the CJMM. Data were collected from academic research documents and government-endorsed document, document analysis was used (i.e., Auditor General of South Africa, CJMM Integrated Annual Reports and Public Service Commission of South Africa). The key findings revealed how in the CJMM there is a lack of consequence management, officials are not apolitical, competent staff members should be appointed, and that procurement and tendering processes should consider and prioritise bidders with effective and efficient experience, public accountability must be promoted and how findings for poor Professional ethical conduct are disregarded.

KEY TERMS: CJMM, Professional ethical conduct, accountability, public goods and services delivery, efficiency, effectiveness, PFMA, MFMA, Municipal Structures and Systems Act.

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LIST OF ABBREVIATIONS AND ACRONYMS

AC	Audit Committee
AGSA	Auditor General of South Africa
AIP	Audit Improvement Plan
AO	Accounting Officer
BCMM	Buffalo City Metropolitan Municipality
CES	Collective Executive System
CoGTA	Cooperate Governance & Traditional Affairs
COO	Chief Operations Officer
CJMM	City of Johannesburg Metropolitan Municipality
CJMMC	City of Johannesburg Metropolitan Municipality Council
Constitution	Constitution of the Republic of South Africa,1996
COVID-19	Coronavirus Disease 2019
DPSA	Department of Public Service and Administration
DSR	Public Service Regulations
DoRA	Division of Revenue Act: 4 of 2020
EM	Executive Mayor
EMT	Executive Management Team
EMT	Extended Management Team
GAC	Group Audit Committee
GCRO	Gauteng City Region Observatory
GDP	Gross Domestic Product
GDS	Growth and Development Strategy
GIAS	Group Internal Audit Services
GP	Gauteng Province
GPL	Gauteng Provincial Legislature

GRLAO	General Report on Local Government Audit Outcomes
GSPCR	Group Strategy, Policy Coordination and Relations
GRAP	South African Standards of Generally Recognised Accounting Practice
HDI	Human Development Index
IIA	Institute of Internal Auditors
IAR	Integrated Annual Report
IFMS	Integrated Financial Management Systems
IAU	Internal Audit Unit
IDP	Integrated Development Plan
JRA	Johannesburg Road Agency
JW	Johannesburg Water
JWAR	Johannesburg Water Annual Report
KPI	Key Performance Index
KPMG	Klynveld Peat Marwick Goerdeler
MAC	Municipal Audit Committee
MEC	Member of the Executive Council
MSG	Management Study Guide
MC	Mayoral Committee
MFMA	Municipal Public Finance Act: 56 of 2003
MM	Municipal Manager
MPAC	Municipal Public Accounts Committee
MPA-OAR	Municipal Public Accounts-Overview Annual Report
NCOP	National Council of Provinces
NDP	National Development Plan
NEMA	National Environmental Management Act: 107 of 1998
NGO	Non-Governmental Organisation

NPM	New Public Management
OAR	Oversight Annual Report
TOC	Operation Clean Audit
TS	Theory Synthesis
PTD	Past Time Data
PAIA	Promotion of Access to Information Act: 2 of 2000
PFMA	Public Finance Management Act: 1 of 1999
PP	Public Protector
PSIMF	Public Sector Integrity Management Framework
PSCSA	Public Service Commission of South Africa
PS	Public Sector
PSR	Public Service Regulations
QoLI	Quality of Life
RfQs	Request for Quotations
RSA	Republic of South Africa
SDBIP	Service Delivery Budget Implementation Plans
SABPP	South African Board of People Practice
SALGA	South African Local Government Association
SCM	Supply Chain Management
SCMR	Supply Chain Management Regulations
SCS	Supply Chain Systems
SD	Secondary Data
UN	United Nations
USA	United States of America
WTP	Wastewater Treatment Plants
TWTP	Temba Water Treatment Plant
WWTW	WaterWaste Treatment Work

CHAPTER ONE:
GENERAL INTRODUCTION

1.1   INTRODUCTION

According to Panomariov and McCabe (2017: 82), Professional ethics is a constant and central point of reference when reflecting to good governance. The latter further contend that professional/administrative ethics seek to ensure and achieve governance which is bound by integrity, transparency, accountability, responsiveness and most certainly effective and efficient service delivery. Additionally, Kroukamp and Cloete (2018: 62) recognise that there is a need for professional ethical values which intend to inspire transparency, neutrality, loyalty, diligence, punctuality and effectiveness in local government.

Moreover, the aforementioned values denote governance which reproduce Professional ethical conduct, safeguarding an effective and efficient provision of public goods and service. This method of ethics pledges priority to the delivery of public goods and service which must equivalent, identical and adequate in allocation across all facets of the community. Section 195(1)(b) of the Constitution of the Republic of South Africa (RSA), 1996 (Constitution) enjoins that an efficient, economic, and effective use of resources must be promoted. Subsection(1)(h) of this Section further provides that a good human resource management and career-development practices which seeks to maximises human potential must be cultivated. Additionally, the White Paper on the Transformation of the Public Service (1997) also stress on the development of a professional work, ethics and eradication of corruption in the delivery of public goods and services.

Chapter 5 of the Public Service Regulations (PSR) (2016), establishes *inter alia;* the facilitation of co-operation in management structures of government departments. Also, encourage the transferring of organisational, managerial, professional, and strategic capabilities and skills across the government structures in the South Africa. In addition, within the context of Professional ethical consideration, Public Administration Management Act: 11 of 2014, Chapter 6 and 7 of this Act, Section 15 and 16 (a-h) set out the creation of norms and standards relating to integrity, professionalism, ethics, good conduct and anti-corruption in the Public Sector (PS).

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Moreover, this Act is aimed at promoting basic standards of moral and principles governing the public administration as referred in Section 195(1) of the Constitution.

Professionalism and ethics are two different concepts which have been used to coin the research topic and subject. Therefore, disentangling these two concepts into understandable fragments is necessary for readers to completely make sense of this research. Mantzaris (2017: 121), maintains that ethics, equally to professionalism entails a high demand for adherence to certain standards and principles. However, Mle (2012: 26) enhances that professionalism embodies skills, competence, efficiency and effectiveness. As bureaucrats need to display and offer professional capability, as it will assist in averting unethical conduct (Sayeed & Mantzaris, 2017: 94).

Furthermore, Reddy, Naidoo, and Pillay (2005: 42) support that ethics is initially a system of moral principles that are generally accepted. The latter extend that, for this system to be successfully put in place, it is therefore vital for PS institutions to have a strong leadership and personnel which is inclined to discerning a right act from a wrong one, and opt to do what is deemed to be right in that particular environment. Additionally, Songklin (2017: 393) offers that ethics are about developing the right character more than following the right procedure. The latter further mentions that such ethics is referred as deontological ethics or rule-based ethics, and the argument for this approach of ethics, according to Bowman and West (2015: 19) is the fixation with the decisions-making process, and cannot necessarily produce an understanding about the actual content of an individual's morality. In support of the latter, Songklin (2017: 193) argue that it is hard to control one's character than controlling circumstances and intricate professional situations.

However, on the other hand, Lawton, Rayner and Lasthuizen (2013: 14) argue that results-based ethics are concerned about what is deem moral in achieving professional standards and regulations in organisations. Therefore, it can suffice to conclude that Professional ethical conduct is a result-based rather than merely a rule-based form of ethics approach. In contra to the above, result-based ethics is a proper approach to apply in the PS, because it may have a potential for yielding positive results for the provision of public goods and services in municipalities.

Additionally, Songklin (2017: 391), offer that result-based ethics are also called teleological ethics which is an opposite for rule-based ethics. The latter further argues that this approach of ethics is based on the attainment of professional and

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organisational objectives and goals (work-related targets, line of reporting procedures, and other occupational requirement. Meanwhile, Pops (2001: 196) argues that teleological approach is administrative ethics which guided by the Professional ethical conduct of organisations. Lawson *et al.* (2013: 23) contends that a Professional ethical conduct should to satisfy requirements for work practices, procedures and expectation for competency. Nonetheless, the latter further offer an importance for a consideration of behavioural aspect and attitudes, as well as occupational ethos in the PS. Moreover, result-based ethics approach seems to be a practical way to prepare public administrator to make tough ethical choices (Songklin, 2017: 391).

Furthermore, Hart (2001: 131) supports that Professional ethical conduct approach seeks to guide the obligation of *inter alia;* professionals and public administrators on their day-to-day duty control on bureaucratic processes. Mokwele (2019: 14) enhances that Professional ethics approach is a multi-dimensional concept, process and outcome that exists at the individual, societal and organisational level. Therefore, leadership in the PS has a responsibility to inculcate the code of Professional ethics to subordinates and the repercussions that come with contravening of the code. Mantzaris (2017: 121) stresses that the theoretical and conceptual aspects of Professional ethics in government would be an empty code if there is no practical and concrete blueprint on initiating a design, introduction, management, also, the management-policy and programme, and other arrangements that seek to warrant the establishment and management of this concept.

In this regard, Sayeed *et al.* (2017: 92) highlight that government institutions have to subscribe to the legislative framework on performance measures including efficiency, effectiveness amongst others. Moreover, Professional ethics can be used by leadership in PS as well as in the City of Johannesburg Metropolitan Municipality (CJMM) as a main approach for strategies of ensuring an outcomes-based governance. Sayeed *et al.* (2017: 92) support that professional expectations are based on various sources i.e. communities and organisations expectations, and therefore governments have to consult with the communities and other stakeholders in their quest of governance in order to ensure this concept is achieved.

Furthermore, Lefto-Evertte (2013: 32) maintains that there is a trust deficit in government organisation at all spheres of government, due to a poor exercise of control and governance, and therefore disregard of the ethical approach presented

above. Evident to this, the General Report on Local Government Audit Outcomes (GRLAO) (2022: 101) provides that from 2013/2014 financial year till 2020/2021 there has been a constant great demand for improved of poor municipal service. This report further reveals that an improvement of these services can be achieved through transparency, professionalism, ethical governance that is free from corruption, and most importantly accountable to the public. Meanwhile, Vyas-Doorgapersad and Ababio (2010: 413) support that the previous argument will restore and foster public trust and citizen confidence in the administration of local government. As depicted by the GRLAO (2022) that the CJMM is not to be immunised from this situation as it forms part of the South African local government institutions, and also has its own challenges relating to poor governance in some of its entities.

According to Cheteni and Shindika (2017: 03), there is a need for exploration on ethical and principled leadership and organisations in the PS. Therefore, the researcher embarks on this research whereby, Professional ethical conduct is a subject matter, and thus discussions will be conferred upon ensuring a comprehensive context on the study.

Lastly, this chapter offers a relevant and comprehensive background, and rationalisation of the study, whereby a problem statement is discussed to provide a joint understanding of what propels the research. Subsequent to this, research questions and objectives are presented in response to the emphasis, justification and limitation of the study. Furthermore, the current chapter also make a brief elucidation of the suitable methodology and design for this research. The researcher also momentarily deliberates on the issues of ethical guidelines to ensure study's validity amongst other things. The outline of chapters for the study is provided in (section 1.11) before the chapter's conclusion in (section 1.12).

Ultimately initial focus of the subsequent section is to provide the background and rationalise the entire research.

1.2   BACKGROUND AND RATIONAL OF THE STUDY

The RSA is a country situated in the Southern region of Africa, and it attained its democracy in 1994, following a general-election. The country has a population that is around 60. 8 million as estimated by the United Nation (UN) from the 1st of July 2022. It has a size of 1,219 million square kilometres with nine provinces, and each has its

own legislature. The capital cities are; Pretoria (Tshwane) as an Administrative capital city, and this is where national government is situated and conducts its operations. Cape Town is the legislative capital city, which is where national assembly (parliament) seats, and lastly Braamfontein in Johannesburg (JHB) is a Judicial City, which is where the highest Court in the land (Constitutional Court) sits. Section 1 of the Constitution gives life to the RSA as one, a sovereign and a democratic Republic.

CJMM is located within the Gauteng Province (GP) and is one of the largest metropolitans in the South Africa. This municipality covers 1644 square kilometres boundaries that extend from Orange Farm in the South, Midrand in the north, Roodepoort in the West, and Modderfontein in the east. Moreover, this municipality is occupied by 15.18 million residents, which makes it the most populated metropolitan municipality (CJMM Draft Integrated Development Plan, 2021: 12). This municipality is adjacent to two other metropolitan of the same status in GP, with city of Tshwane Metropolitan Municipality (CTMM) in the North and the City of Ekurhuleni Metropolitan Municipality (CEMM) in the east (Cooperate Governance & Traditional Affairs [CoGTA], online 2020: 06).

This municipality was established in December 2000, following the Nation-wide local government elections. As defined in the Municipal Structures Act: 3 of 2022 (amendment), CJMM is a municipality with a Collective Executive System (CES), in combined with a Mayoral Executive System (MES), and a Ward Participatory System (WPS) (as outlined in Section 4 (9) (a-f). The CJMM as effected by the Municipal Systems Act is led by Executive Mayor (EM) as an Executive head of governance, and leads the Executive Mayoral Committee (EMC), and collectively get the Executive mandate from the City of Johannesburg Metropolitan Municipal Council (CJMMC) which is a political administration, led by the Speaker of this Council.

On the Administrative function, the City Manager (CM) heads the CJMM as effected by the Municipal Systems Act: 3 of 2022. The EM and the Mayoral Committee are mainly responsible for policy execution. Meanwhile, The CM is entrusted with the responsibility to ensure and enable an effective as well as an efficient recurrent operation in the administration of public goods and service rendering. Moreover, in respect to this research, the CM is the who is responsible for safeguarding Professional ethical conduct and diligent performance of municipality's officials and staff members. In governance, professionalism and ethics are closely tied and are

both aimed at promoting the interest of the public. Whereas, Mafunisa (2000) highlight above (section 1.1) that professionalism and ethics are related, and their enforcement requires good governance.

Section 195 of the Constitution enjoins that a high standard of Professional ethical conduct must be encouraged and maintained in the practice of public administration. The Section mentioned above also provides that the practice of public administration must be developmental oriented. In this regard, Professional ethical conduct must be instrumental in playing a significant role in the contribution towards timelines, efficiency, effectiveness, and integrity to the PS, and thus ensuring environment for a sustainable economic growth through good governance. Doorgapersad and Aktan (2017: 36) maintain that there is a necessity for the application of ethical rules to PS. The Management Study Guide (MSG) (2017: 01) highlights the importance of maintaining public organisations' ethics, citing that individuals working in the PS ought to respect the principles and procedures in this sector and avoid any misconduct.

According to Okonkwo (2014: 05), misconduct is an act of transgression, wrongdoing or an inappropriate behaviour which is inimical to the image of the public service, and which can be investigated and proved. The Department of Public Service and Administration (DPSA) (2017: 06), after enquiries and explorations on in this matter, it upholds that poor Professional ethical conduct is a result of poor performance and disregard for relevant code of conduct, and thus upshot to poor governance (and thus poor delivery of public goods and services) municipalities in this country. Section 195(1)(a) of the Constitution encourages that a high standard of ethics and professionalism must be upheld in the public administration, generally.

According to Gilman (2005: 19), Professional ethics can be used in achieving the organisations' most desired outcomes, but suitable staff members have to be correctly identified and selected to attain such outcome. Dutelle and Taylor (2018: 44) submit that Professional ethical conduct needs to be considered during the recruitment process to avoid recruiting staff that has irretrievable poor Professional ethical conduct that may hinder public the provision of goods and services to the general public. Entwistle and Martin (2005: 235) outline public service delivery as a mechanism to deliver the needs of the general public.

The White Paper on the Transformation of the Public Service (1995) epitomises and serves as a legislation for the improvement, development and training of public service

officials and leadership with the aim of warranting a continuous effective and efficient provision of public goods and services. Consequent to this, the White Paper on Transforming Public Service Delivery (1997: 08) espouses principles that seek to promote the provision of public goods and service to communities. These principles consist *inter alia;* consultation, service-delivery, access, courtesy, information, openness and transparency, redress and value for money. These are *Batho-pele* principles as cited Mthembu (2019: 69). The naming of this concept is in se-Sotho, which denotes People-first (Kariuki and Tshandu, 2015: 797).

Maphunye, Tshishonga and Mafema (2014: 108) support that the primary role of White Paper on Transforming Public Service Delivery (1997) is to improve efficiency and effectiveness in the provision of public goods and services. Meanwhile, Mthembu (2019: 70) advances that the *Batho-pele* principles are embraced as a moral standard to compensation and redress colonial and apartheid-oriented leadership styles toward the provision of public goods and service, and most certainly to warrant equitable and balance dispensation of public goods and services, and governance generally. Kariuki *et al.* (2015: 801) acknowledge that the "People first" concept denotes the transforming public servants' conducts towards providing exceptional goods and services to clients. Matjie (2018: 1271) ratifies that the government should appoint only qualified and capable managers who have public understanding and sympathy and live up to the *Batho-Pele* principles to lead and enhance the provision of public goods and service.

To a large extent, the provision of public goods and services is influenced by the manner in which public finance management, procurement and Supply Chain Management (SCM) is handled in the PS (municipalities). According to Stanleigh (2016: 04) financial management is the act by which funds are acquired, and most certainly how these funds are allocated in the process to public goods and services delivery. Whereas, Venkateswaran (2014: 93) supports that financial management is the most important aspect of SCM. The Municipal Finance Management Act (MFMA: 56 of 2003) is given effect by the Section 216(1) of the Constitution and this provision requires the enactment of national legislation that prescribes measures to ensure both transparency and expenditure control in all spheres of government (i.e., national, provincial and local government).

The introduction of this Section 216(1) makes a generally recognition to accounting practice; uniform expenditure classifications and uniform treasury norms and standards. Furthermore, Section 217(1) requires municipalities to contract for goods and services in accordance with a system that is fair, equitable, transparent, competitive and cost effective. The Public Finance Management Act (PFMA: 01 of 1999) is one of the most significant legislations passed by government, and which is aimed at encouraging good financial management in order to maximise provision of public goods through the efficient and effective use of limited resources. Visser (2013: 19) supports that the MFMA is subject to the regulations of this PFMA (MFMA: 56 of 2003 & PFMA: 1 of 1999, respectively).

According to Bar-Cendon (2020: 81), the competent and resourceful use and allocation of public resources contributes to improved provision of public goods, and thus improving people's lives through providing quality education, better primary health services and improved access to other necessary public services. However, municipalities in this country have been experiencing challenges relating to governance, as Sayeed *et al.* (2017: 94) provide that since the dawn of the democratic era, most municipalities in South Africa have constantly been experiencing financial performance and organisational distress amongst other challenges.

Additionally, the reasons for the latter is located to poor governance, *inter alia*; a lack of transparency, reluctance to public accountability, poor consequence management, etc. According to Barnhoorn (2015: 16) the principle of good governance incorporates both internal public accountability, which requires that the government's relationship with the public must be transparent, consultative, participative and democratic. Moreover, public and internal accountability which requires full answerability to the public and answerability in terms of the reporting lines in the municipality. The latter requires a high sense of Professional ethical conduct, and thus there will be effective public goods and services delivery.

Professional ethical conduct remains weakening in the municipalities and other public institutions. As van Vuuren (2014: 04) highlights financial misconduct by public officials as highlighted by data reported to Parliament by the Public Service Commission of South Africa (PSCSA) in November 2012. Furthermore, the Municipal Public Accounts Committee (MPAC) Oversight Annual Report (OAR) (2021: 40) maintains that for the period of 2019/2020, public procurement at CJMM continued to be a significant

contributor to the poor audit outcomes. In this regard, the phenomenon of poor Professional ethical conduct at the CJMM may be seen as increasingly populating this municipality and affecting the effectiveness of public goods and service delivery. Moreover, the absence of good governance may hinder the process of creating a fertile environment for socioeconomic growth and development in the country. These challenges are some of the factors which propelled a prospect for exploration in the research subject under review.

1.3   PROBLEM STATEMENT

According to Pauw, Woods, Van der Linder, Fourie and Visser (2002: 329), the number of cases for unethical behaviour by public officials in this South Africa have been increasing over the years into democratic dispensation. This problem is exacerbated by many factors which include amongst others; the lack of public and internal responsiveness on the part of municipal officials, poor management of consequences, poor management of supply chain, stifling and snubbing of public opinions, and etc. Richter, Lornudd, Schwarz, Lundmark, Mosson, Skoger, Hirvikoski, and Hasson (2020: 05) posit that empirical research data are revealing that variables and component such as those cited above as well as organisational dynamics influence Professional ethical conduct in the PS. The latter further maintain that these variables, components and organisational dynamics also include top level management, supervisory and philosophical approaches, the aspect of managerial behaviour, the organisation's remuneration and reinforcement systems, as well as the factor around the job in question.

The organisational external forces can also influence and purvey the element of poor Professional ethical conduct within municipalities, particularly in tendering systems whereby politically connected individuals may have immense influence to those officiating this process. Pillay (2016: 116), states that external forces caused by a decay in political, social and economic institutions. Moreover, volatile economic conditions, competitive pressures which result in competing over scarce resource and thus stakeholders pressurising municipal officials in supply chain.

Additionally, Pillay (2016: 116) argues that CJMM is no exception to the deleterious political and administrative misconduct which result to poor Professional ethical conduct, and further compound poor provision of public goods and service. Furthermore, the challenge of poor Professional ethical conduct undermines

organisational values, and hence also interpose effectiveness and efficiency of supply chain and public procurement, thus distressing the delivery of public goods and services (i.e., SCM maladies ranging from tender rigging and manipulation results to poor provision of public goods and service) as stipulated by the AGSA (2021: 36) on MFMA: Consolidated General Report on Local Government.

Furthermore, political allegiance and proximity is used as a cover-up of colleagues, and ultimately circumventing public, internal, public financial reporting among other responsibilities, and ultimately accountability in the CJMMC. This creates a constant challenge of poor consequence management, which impedes governance in this municipality. Moreover, the CJMM as stipulated by AGSA (2021) is still among Metropolitans that constantly obtain regressive audit outcomes as a result of irregular and wasteful expenditure, irregular submissions of financial and performance reports in the CJMMC. Such maladies negatively affect growth and development of this municipality and the spill-over effects of such an undesirable reality may also threatens the provision of public goods and services, and hence may very well spill-over negative on economic growth in this municipality and the province where the municipality is situated.

The municipal data illustrates that some municipal entities in the CJMM pose a threat to proficiency in the provisioning of public goods and services to residents. Also, the municipal entities struggle to comply with legislations, and also battle to ensure good governance and implement the strategic priorities of the City of Johannesburg (MPA-OAR, 2021: 40). The establishment of Professional ethical conduct in this municipality may be suitable in resolving the problem revealed in this section of the study. However, further exploration will be afforded to prove and satisfy this notion.

Finally, the challenges expressed above formulate the core research problem, and therefore to address the aforementioned problem, this study will explore questions around: What are the theories and concepts of the Professional ethical conduct, the standard of the subject under review at the CJMM, and lastly the correlation between the subject under review with the quality-of-service delivery.

1.4 RESEARCH QUESTIONS

The following research questions are used in addressing the research problem above:

- What are the theories and concepts of Professional ethical conduct?

- What is the standard of Professional ethical conduct?
- Is there a correlation between Professional ethical conduct and the quality-of-service delivery at the CJMM?

1.5   RESEARCH OBJECTIVES

The following are research objectives in response to the problem statement above:

- To explore the theory and concepts of Professional ethical conduct.
- To investigate the standard of Professional ethical conduct.
- To examine whether there is a correlation between Professional ethical conduct and the quality-of-service delivery at the CJMM.

1.6   SIGNIFICANCE OF THE STUDY

This study seeks to explore Professional ethical conduct and the correlation of this phenomenon or lack thereof to provision of public goods and services by PS, with a special reference to CJMM. Providing that there is a plethora of unfavourable reports which pinpoint and locate challenges relating to poor Professional ethical, and which upshot to poor provisioning of public goods and services. There is relatively a substantial academic-research based data that are aimed at addressing the phenomenon of Professional ethical conduct in the PS generally. However, the correlation of this phenomenon with the delivery of public goods and services in the sphere of local government, particularly in the CJMM is still sketchy and indistinct.

Meanwhile, Professional ethical conduct in the PS should be utilised as the vehicle towards obtaining the maximum and sustainable economic growth. The outcomes of this academic-research based project would thus contribute to the body of knowledge related to the research subject under review, and hence this research is a valid worth to the growth and development of local government municipalities in through its deliberations and recommendations for the sustained solutions towards challenges of Professional ethical conduct and the poor public goods and services delivery. Moreover, the outcome of this research would to a certain extent contribute the sustainable economic growth and development in CJMM, as thriving Municipalities may contribute to the substantive socio-economic growth.

1.7 LITERATURE REVIEW

According to Ramdhani, Ramdhani and Amin (2014: 48), a literature review is a surveys of books, academic articles and other sources relevant to a particular research area, subject, and theory or concept, and in so doing, offering, a summary, explanation, and critical assessment. Additionally, the literature review is designed to deliver an outline and summary of sources a researcher (s) have utilised and explored while conducting a discovery, innovation or even an augmentation of a research particular topic. Also, a literature review is meant to make a demonstrate to the research readers as to how the research fits into the larger field of study. Therefore, in the study under review the researcher explored quite a number of literature related to the research topic and the subject in order to provide a clear understanding and also make augments with a purpose to augment on what is already known on the research subject (Professional ethical conduct).

The subject of Professional ethics has received a relatively substantial review and academic attention. Literature plays a significant role in the scientific field, mainly because science remains a cumulative creation of scientific knowhow and information (Vom-Brocke, Simmons, Reimer, Niehaves, Plattfaut & Cleven, 2015: 206). Even though briefly deliberated and outlined in the general introduction of this research, it remains crucial to further and continuously discuss predominant concepts of this research such as ethics, professionalism, and etc. Ethics is a classification for principles of decency relating to the subdivision of philosophy dealing with principles and standards of human conduct, with respect to correctness or lack thereof in various actions (Thonzhe and Vyas-Doorgapersad, 2017: 137).

Moreover, Root (2019: 28) affirms that ethics is a branch of moral philosophy that sets maximum standards and emphasises what is right or wrong, good or bad, virtuous or evil, just and unjust, and responsible or irresponsible in all aspects of life. Additionally, Chukwuemeka (2021: 19) highlights that generally, ethical prescripts outline sets of minimum standards of behaviour, and do not exclude many acts that would widely be condemned as unethical, citing examples such as 'lying to a friend' vs 'lying under oath.

However, in the interest of the research study under review, Professional ethical conduct is more directed to the prescripts and standards of bureaucracy rather than just a general human behaviour in any setting. Moreover, Simmonds and Vyas-

Doorgapersad (2011: 58) provide that in the field of governance and public administration, Professional ethics have been linked with good governance, effective and efficient service delivery. Meanwhile Kekae (2017: 55) asserts that all over the world, the need for excellence in governing techniques has been getting an overwhelming consideration.

According to Vyas-Doorgapersad *et al.* (2017: 36), integrity, transparency and accountability are some of the key drivers of positive and excellent governance, hence attracting positive public perceptions. Thus, Kekae (2017: 57) asserts that Professional ethics in the PS is a broader concept that deals with ethics for those who serve in public sector. Louw-Vaudran (2018: 01) acknowledges that the concept of Professional ethics is very indefinable phenomenon whereas scholars make provision of various forms of contribution regarding this phenomenon.

Both professionalism and ethics can be disentangled through undergoing a conceptual, theoretical and legal outline, in order to meet the full requirement of its meaning. In the interest of this research, the conceptual outline intends to identify, organise and unify all related concepts, and thus formulate an understanding of Professional ethical conduct as a research. This is undertaken through a unified framework that responds to the research requirements through addressing and responding to the research questions and thus accomplishing the research objectives.

Similarly, to ethics, professionalism entails requirements for high standard of work and adherence to morals standards and values relating to any professional work. Wherein Mle (2012: 27), adds that professionalism embodies skills, capabilities, efficiency and effectiveness. It is evident that PS requires leadership with technical abilities for it to endure and succeed its mission of the delivery of public goods and service. Thornhill and Hanekom (1995: 195) stress that the civil service is no place for the amateurs, it must be staffed by men and women who are truly professional and have a will to serve the public. The latter further maintain that it becomes a reality that the concept of professionalism in a workplace, particularly in PS is not merely a value and moral orientation but rather a competency and skill orientation issue.

Furthermore, professionalism and ethics are not a new-fangled and therefore cannot be lightly considered in the PS. Thornhill *et al.* (1995: 195) provide that professional ethics goes a long way, and these concepts trigger an important element in the PS, because both these concepts are 'broad norms' that delineate the manner in which

public servants should exercise the judgment and discretion when carrying out the public official duties. According to Koven (2015: 14) these standards and principles are better strengthened in an instance whereby there is an existing coordination of bureaucratic policies, management practices, and oversight agents. Such offer incentives and penalties to ensure that bureaucrats carry out the allocated duties in a Professional ethical manner, and thus circumventing wrong doing while conducting the public duty.

According to Mafunisa (2000: 79), the PS requires public officials who are competent and loyal to their work. The latter extends that public servants ought to utilise the allocated public funds and resources effectively and efficiently for the benefit and value of every member of the public. Mafunisa (2000: 80) further states that a positive work ethic and attitudes such as loyalty to public service goals and values do not develop automatically.

Additionally, Shafritz and Russel (2005: 15) support that functionaries in the PS are entrusted with the tasks of ensuring that municipalities' strategic objectives are achieved through efficient, effective performance of duties. The latter also extend that the requisite for the accomplishment of being Professional ethical inclined is the major part of the PS functionaries, and therefore depends largely on municipal officials. Puiu (2015: 605) highlights factors contributing to poor Professional ethical conduct in the PS. The latter ponders on factors that are further regarded as hindrances to the PS i.e., bribery, nepotism and theft; conflict of interests; misuse of public institutions and revealing confidential information without management's consent, corruption which borders on the influence of external groups. Maserumule (2017: 102) offer that these challenges need urgent attention, and the introduction of efficient and effective strategies such as those of the New Public Management (NPM) in order to ensure professional ethical conduct in the public municipal institutions.

According to Maesschalk (2004: 35), NPM is regarded as a foundation of the practice for Professional Ethics in the PS. Moreover, it is worth noting the framework of NPM which has a definite impact of the ethical decisions of administrators. NPM is a vehicle for growth and development, not only in the practice of public administration but rather for other sectors in the economy. Presently, Ethics appears to be a distinct and urgent aspect of public administration. Whether it is a national leader invoking a 'war on terror' or a local municipal manager proposing an inefficient transportation plan, the

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consequences are almost always cited as the main reason for an action (Maesschalk, 2004: 40).

Whereas, Pfiffner (2004: 443) provides that towards the end of the 20th century, the classical model of old traditional public administration, which puts more focus on bureaucratic tasks, procedures and regulations, started to be challenged by a new approach called NPM. This approach encourages public officials to be more effective and efficient in executing public policy, hence, Kuldosheva (2021: 13), supports that government leaders need to redefine their role, and in doing so, government activities have to be integrated with those of the private sector.

According to Pollitt and Bouckaert (2011: 10), NPM is a two-level phenomenon. Whereas, Denhardt and Catlaw (2015: 155), state that the first level is at a higher level, and it is a theory which seeks to suggest that the PS can be improved by translating and introducing business values and thoughts to the PS. Also, the latter provide that at a lower level, NPM stresses on operational performance through the measuring output and preference for decentralising functions over centralisation. NPM therefore stresses to a number of PS reforms that are aimed at circumventing government bureaucratic processes, and the current mechanisms of delivering goods and services to the public. Furthermore, other methods that are in line with NPM is privatisation, which denotes an orientation that is more market-based, and criticises government interferences in undertakings of the economy, and the inefficiencies of p (Pfiffner, 2004: 443).

However, market-based method may not satisfy the prescripts of the Constitution such as those in Section 2, which is Basic Human Rights, but may inspire the Professional ethical conduct in terms of performance. Frederickson and Ghere (2005:165) maintain one of the objectives of NPM is to address matters related to PS ethics and corruption, by incorporating principles of transparency, accountability, effectiveness and efficiency in the management of financial resources. Furthermore, Munzhedzi (2020: 94) supports that in observance to the NPM approach, the South African government passed various legislative frameworks, including but not limited to, the PFMA, MFMA and Municipal Systems Act. These frameworks are emphatic on the principles underpinning NPM's approach, including but not limited to the PS performance management and requirements, outsourcing (i.e., public procurement).

According to Kroukamp *et al.* (2018: 69), in the PS Professional ethics are not merely knotted to morality, but rather to the attainment of envisioned and organisational objectives. Also, ethics and professionalism in public administration are closely tied and are both aimed at promoting the interest of the community (Du Toit, van Der Waltd, Bayaat & Cheminais, 1998: 135). Additionally, Mafunisa (2008: 325) asserts that Professionalism ethical conduct is the major requirement of good governance. Moreover, Dawson (1994: 38) states that it is required of public officials and political office-bearers to display a high degree of professionalism and ethical behaviour in performing their duties.

The requirement for public officials and political office-bearers to display high Professional ethical conduct is not only a mission for this country, but it is rather a global phenomenon. Vyas-Doorgapersad *et al.* (2011: 58) make an emphasis that democratic countries ought to have public administration that operates within the democratic prescripts, and thus influence the execution of activities in the PS and the implementation of measures that promote normative governance. Du Toit *et al.* (1998: 112) provides that constitutionalism that all actions by public managers should be in accordance with the country's constitution.

The Constitutionalism basic values and principles for governing in the PS among others are Professional ethics which encompass fairness, developmental orientation and impartiality. Schwella, Botha, Brand, Engelbrecht and van Eijbergen (2015: 141) add that democratic values include representation, legitimacy, transparency, responsive and accountability. Moreover, Metwally, Ruiz-Palomino, Metwally and Gartzia, (2019: 2493) argue that in order for the government to successfully deliver the public goods and services to the community it has to attract skilled people who have a positive and professional mentality in workplace.

Furthermore, in the absence of the above, Mokwele (2019: 20) stresses that poor Professional ethical conduct which compounds corruption is inevitable. As unfavourable is also a global phenomenon, the UN (1997: 28) supplements that corrupt practices refer to 'offering, giving, receiving, or soliciting, directly or indirectly, anything of value to influence the action of a public official in the selection process or in contract execution'. Bribery is one of the leading acts of immorality in the PS, particularly for attainment of government tenders. Agbim (2018: 19) defines bribery as a definite form of corruption, also explained as a voluntarily giving something of value

to influence performance of duty, either by doing something improper or failing to do something they should be doing within the authority of the position.

Additionally, in deal with such, Vyas-Doorgapersad, Subban and Pillay (2008: 161) support that the United States of America (USA) legislative system requires all political appointees to go through vigorous vetting process by a Senate Appointments Committee of that country. Considering the gravity of poor Professional ethical conducts in PS of this country, it is appropriate that South Africa borrows and appropriates such approach and practice into its political-governance system. Considering that nepotism is argued as one of immoral acts in the PS. Sambo and Webb (2017: 146), view nepotism as the practice amongst those with powers and influence to favouring relatives or friends especially by giving jobs, and giving them unfair preference and advantage for a job opportunity in the PS.

Ultimately, globally there are many legislative frameworks which set out guidelines for Professional ethics. Dutelle *et al.* (2018: 41) provide that some ethics theories require people to adhere to rules, their duties and work-related obligations when engaging in decision making (pertaining to Ethics).

1.7.1 Professional ethical conduct in the context of South African PS

The changes of government in RSA since 1994 provided opportunity for transformation of the PS, while on the other hand the system of the apartheid government created a gap at political, societal and certainly to the administrative level. Mafunisa (2000: 10) state that such a predicament has led to a poorer cabinet system, lucrative senior appointments for white officials, secrecy, lack of financial control, and unjust tribalism which created opportunities for corruption. Moreover, Ijeoma, Nzewi and Sibanda (2014: 51) provide that low Professional ethical conduct is still evident under the current democratic dispensation. Additionally, the latter assert that some of the challenges in governance may have been inherited from the apartheid government system.

1.7.2 Code of conduct

According to Ijeoma (2013: 52), local government reforms also target the revision and development of code of conduct for municipal operation and officials. Moreover, the major aim to encourage pro-active action towards prioritising community's community. Hence, Manyaka and Sebola (2013: 78), uphold that the South African government

has enforced the importance of prioritising people by setting a Batho-pele principles (as deliberated above). However, Mthembu (2019: 71) casts doubts on how South African government prioritises the needs of the people, citing that people still live in squalor and experience illnesses as a result of poor governance.

Apart from some of the efforts by the government to warrant Professional ethical conduct in PS (i.e., installing systems and legislative provisions that seek to eliminate the elements of poor Professional ethical conduct such as corruption and other maladministration issues). Ijeoma (2013: 52) offers that codes of conduct in the PS, till this day are introduced to deal with disciplinary and grievance issues, to ensure community consultation, and to deal with interpersonal relationships within the workplace, and ultimately secure good conduct that will yield positive results for provisioning of public goods and services. The suitable example in the amendments in critical legislations in municipalities for example the amendments of Municipal Systems Act over the years since 2000.

1.7.3 Enhancement of Professional ethical conduct in the South African PS

One of the mechanisms put in place to ensure a successful overhaul and redress of the past is affirmative action. To address previous discrimination of certain groups which occurred during the dispensation of apartheid, public administration reforms are inevitable. Vyas-Doorgapersad (2007: 297) provides that public administration reforms should seek to redress *inter alia*; municipalities' structural procedures, therefore municipalities have to initiate and subscribe to policies that safeguard the interests of equality such as to equate gender, racial composition in the operation and management of the PS.

Moreover, Ijeoma (2013: 53) provides that municipalities in South Africa have affirmative action programmes and employment equity targets with mechanism to support and implement the plans and strategy that safeguard the interests of equality at the local level. The significance of these deliberation to the study under review is that, address fundamental organisational challenges such racism, gender parity, etc., and may contribute significantly in the quest to attaining Professional ethical conduct in municipalities.

In consideration to the above, it is undoubtedly that there is an importance for the exploration of Professional ethical conduct. Exploring an individual's role models, lack

of appropriate education and training in Professional ethics, division of PS and lack of accountability through effective allocation of work is important in ensuring enhancement of Professional ethical conduct in the PS. Mafunisa (2000: 05) supports that senior public officials ought to act as role models in order to set up the tone for standards of a required Professional ethical conduct to subordinates, and also, this can be achieved through various forms of educating and training of staff members is amongst other mechanisms, and setting up clear-cut procedures and regulations in the workplace.

Moreover, Bowman and Williams (1997: 519) provide that inefficiency results, in part, from the lack of ambiguous rules and regulations in the workplace, education, training for the majority of PS officials. (Mafunisa, 2000: 06) adds that the lack of accountability for productivity reduces the extent to which officials find it necessary to explore with changes on operations in order to encourage efficacy. Accountability, in its broader sense, is a commitment to expose, to explain and to justify action (Schwella *et al.*, 2015: 143). While on the other hand PSCSA (2018: 07) succinctly described accountability as 'responsibility' 'answerability'. Furthermore, this is coined as one of the themes in this research in chapter four, under (section 4.5, subsection 4.5.1).

Also, the Public Service Act: 147 of 1999 demands accountability for public service. Furthermore, this Act stresses *inter alia*; that the actions of public institutions and its workforce as well as senior officials be publicised to create and encourage public debate and criticism through the processes of public participation. Additionally, this criticism may allow the public service institutions to draw lesson, meaning that public service institutions should gather the data which is to be used for planning the betterment of provisioning of public goods and services.

Furthermore, accountability in the PS comes in various forms, as Coetzee (2014: 825), support that there are four types of accountabilities, namely bureaucratic accountability, which is entails an organised and legitimate superior-subordinate relationship with close supervision, or a surrogate system of standard operating procedures. Basically, bureaucratic accountability portrays a hierarchical relationship.

In addition, Ijeoma (2013: 168) regards this as an administrative/managerial accountability, which is expected from municipal officials who submit report and provide information on the economic, effective, and efficient use of resources through tight fiscal and budgetary control and performance management. Secondly, it is the

legal accountability which is grounded upon relationships between a controlling party which is outside the institution. Legal accountability portrays a relationship of two autonomous parties, which involves a formal or implied trustee agreement between the public institution and its legal monitor/observer.

The concept of Professional ethical conduct has also been viewed on the theoretical lens as well. For the purpose of this study, theory will contribute in providing answers to questions that might be rightly posed as to how far this research subject manifests, evolves within the PS, the management of establishment, evolution and maintenance of Professional Ethical conduct is therefore important. To provide answers to this question, one will have to make a greater use of knowledge that is at disposal regarding the concept of Professional ethical conduct. In brief, revealing some theoretical understanding on this subject, Malan and Smit (2001: 72) argue that a child's basic abilities and the extent of susceptibility depends on environmental influences and exposures. Furthermore, Malan *et al.* (2001: 72) make a provision of various of primitive factors affecting one's trajectory to the subject under review, these are family orientation, values and norms, knowledge, attitudes and approaches, community, and national influence. Other than this, Rossouw and van Vuuren (2010: 03) makes a provision that of different approaches to ethics and adds that ethics are concerned with what is good or right in the process of human interaction.

The deliberations above considered some of the literature that is engrossed and captivated on chapter two. This has been pondered up on to warrant an indication for glimpse of the main literature review in chapter two. This aims to assist the reader with summarised version of chapter two.

1.8 RESEARCH METHODOLOGY AND DESIGN

According to Ngulube (2015: 07) outlines research methodology as the lens that provides information to the researcher in order to answer the research questions, and provide solutions to a research problem. In addition, Olsen (2004: 64) states that a research design is an arrangement of conditions for the collection and analysis of data in a manner that aims to create relevance to the research purpose with economy in procedure. The researcher views research design as the conceptual structure within which research is conducted, and such a structure constitutes the outline or a blueprint for the collection, measurement and analysis of data.

Additionally, it is also regarded as a routine plan that is used by researchers in order to provide vibrant, economic and objective answers to research concerns. The methodology in this study is a qualitative non-empirical (qualitative conceptual) (section 3.4). In contrast to an empirical study which employ methodology on directly collecting data to research respondents, a non-empirical study is mostly concerned with analysing already established, published and relevant concepts of the research subject. The appropriate research design for the study research under review selected and is described in chapter 3 (section 3.4).

1.8.1 Research method

The initial research method for data collection was mixed methods, but due to the reluctance of the CJMM authorities to grant permission, the researcher in consultation with the supervisor and the University of South Africa (Unisa) Ethics Committee decided to consider the conceptual study. Corbetta (2003: 19) uphold that a non-empirical research has a capability to expose and depict common findings and differences in perspectives of relevant literature.

Also, because of the reluctance from the CJMM as indicated above Conceptual research was inevitable. Mouton (2005: 118) argue that researchers do not have the authority to coerce and compel organisations and prospective research respondent to participate in their respective studies. Moreover, the change from qualitative empirical to qualitative conceptual research did not affect the objectives of this study since the conceptual study is still capable of providing insights and effect a solution to the research problem.

According to Haines (2017: 230), researchers pursuing qualitative study such as ethnographic research which normally uses interviews and observations as data collection methods often experience challenges in terms of acquisition for research participants. These challenges arise when the organisations and some prospective participants are very likely not to be able to consent to research participation. This is the reality experienced by the researcher, as permission and opportunity could not be granted by the municipality under review. This requires a thorough reconsideration of research ethical issues, which are related to topic relevance and design and collection of data. Further deliberations clarity with regards to research methods of the study will be dealt with in chapter three (section 3.3).

1.8.2 Research design

The research design refers to the strategy of gathering and analysing evidence to responding to the research questions, and provide solution to research problem (Jaakkola, 2020: 18). Moreover, Flick (2018: 102) offers that research design denotes decisions about how research goals are achieved, linking theories, questions, and goals in order to appropriate resources and methods. This study employed Theory Synthesis (TS) as its research design. Jaakkola (2020: 18) maintains that TS rests its interest on seeking to achieve conceptual integration across multiple theories or literature streams. MacInnis (2011: 138) argues that such research design offers a new or enhanced view of a concept or phenomenon through analysis. Furthermore, deliberations with regards to research methods of the study will be dealt with in chapter three (section 3.4).

1.8.3 Description of the study setting

This section seeks to explain the location and milieu where the research is undertaken. Figure 1.1 below presents the map of the CJMM.

Figure 1.1: Setting of the study
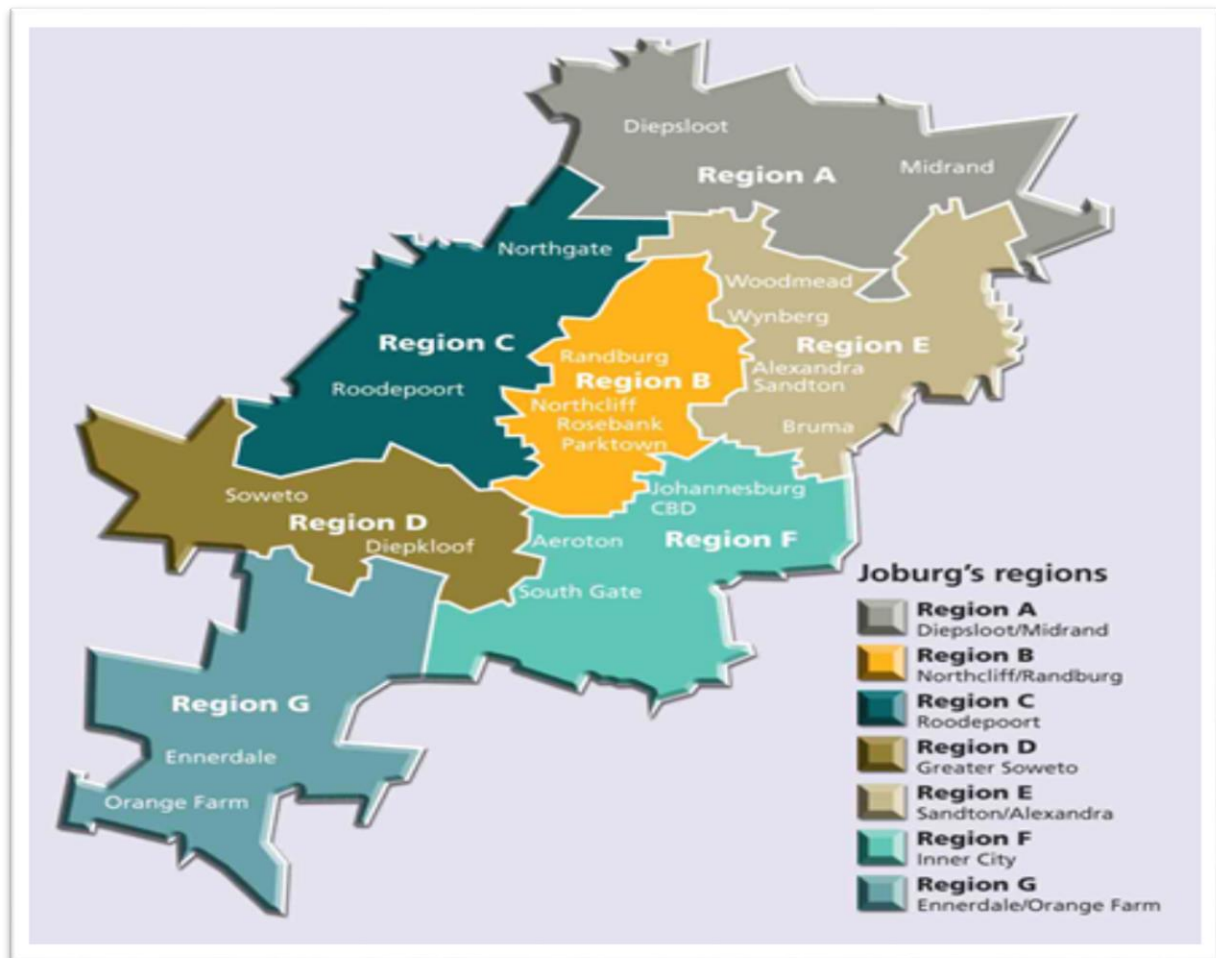
Source: CJMM IAR (2021)

As explained in the background of the study (section 1.2) that the CJMM is situated within the GP and is one of the largest metropolitans in South Africa. The CJMM boundaries which extend from Orange Farm in the South to Midrand in the North of GP. It is adjacent to two other metros namely Tshwane to the North and the City of Ekurhuleni Metropolitan Municipality (CEMM) in the East of GP, and Figure 1.1 above is the map indicating geographic area where the CJMM is situated and the number of the regions formulating this municipality. It conducts its legislative mandate at the building called metropolitan centre, 158 Lovedale Street, Braamfontein, and this where its major oversight body (council [CJMMC]) sit for its day-to-day operations.

According to the CJMM Draft Integrated Development Plan (2021: 12), this city remains the most populated compared to other South Africa municipalities, in addition, as from 2013 this municipality became home to an approximate number of 5.74 million of the GP's 15.18 million residents.

1.9 ETHICAL CONSIDERATIONS

A scientific research conducted under the field of social sciences requires ethical consideration. Brynard and Hanekom (2006: 06) indicate some key requirements for researchers pertaining to the consideration of ethics, *inter alia*; confidentiality and honesty. In upholding ethical values and standards for this research, an ethical clearance was obtained through the College of Human Sciences Research Ethics Committee at the Unisa (Annexure 1). According to Vail, Tully, Brabin, Roberts and McNamee (2009: 85), Research Ethics Committees have a responsibility to ensure that submissions apply appropriate methods correctly and have received an adequate assessment from the committee. As deliberated in this chapter (section 1.8.2) that the study had to be changed from qualitative empirical to qualitative conceptual research methodology, and this change had to be brought into the Ethics Review Committee for its attention, deliberations and granting of permission.

Moreover, Navalta, Stone & Lyons (2019: 03) argue that to comply with sound research practices, it is vital that approval from an institutional ethics review board is acquired by researchers. As stated, that the research under review has been changed to a qualitative conceptual study from an empirical one, and therefore, the researcher is bound by the scientific research ethical considerations in the same way with those exploring qualitative empirical research.

Lastly, further issues and concerns relating to ethical consideration relating to the study under review such as assurance of anonymity among others will be discussed in chapter three (section 3.6).

1.10 RESEARCH LIMITATIONS

This research is aimed at PS, with specific reference to the CJMM, and this limited the researcher from the broader exploration of the entire PS including *inter alia*; provincial and national departments which may relate to the research subject under review. However, a slight reference was given to other municipalities, but not as much as entirely as it would have been if the study focused on the PS, and with no reference given to a single municipality (i.e., CJMM). Moreover, this study was initially envisioned to be an empirical research. However, the study setting CJMM showed unwillingness to allow the researcher to conduct the research, citing the Covid-19 pandemic restriction as a reason. This propelled the researcher to change to a non-empirical

study at the time. Therefore, the final research outcome may, to a certain extent, vary from what the empirical findings would have been. Ultimately, a comprehensive understanding of Professional ethical conduct in the CJMM for both empirical and conceptual research would not be the same as the empirical research provides 'first-hand experience', and conceptual research extends, spreads and augments the 'first-hand experience' received from the empirical research data.

Furthermore, non-empirical studies advance, reconstruct and augments literature related to research subject, and establish conceptual theories, whereas evidence to the conceptual theories is afforded by empirical research. Due to academic-based research data available for the research subject, the study makes use of long-standing sources of reference. However, these sources are complemented by recent scientific sources. It is therefore apparent that empirical studies have been dominating academic research, but the unwillingness of the CJMM to consent on the researcher's request to conduct the study in its municipality had a substantial impact. It would have been of huge assistance to the research subject if the researcher was to conduct an empirical research on the subject under review, but it is unfortunate that all the factors advance above and in chapter five (section 5.7). Nonetheless, this conceptual study tries to close any gaps that come as a result of the differences in these two studies.

1.11 OUTLINE OF CHAPTERS

The research is outlined as follows:

- **Chapter 1** delivers an overall summary of the research study. It covers the background and rationale and research problem statement, which informs and guide the research questions and objectives. It also provides an explanation on significance of the study, which aim to clearly elucidate the significance of the study. It further deliberates on the particular research methodology and provides a brief explanation of the ethical considerations.
- **Chapter 2** presents a comprehension literature review on professional ethical conduct. This further analysed important factors that have a significance in the provision of basic service, in addition SCM, public procurement and factors related to the latter were discussed. Moreover, the opening sections of chapter two offered an outline discerning public administration from the study and practice. In seeking an understand the concept in question, the researcher

approached theories around this concept, and made use of the mechanism to be employed in maintaining Professional ethical conduct.

- **Chapter 3** discusses the research methodology and design. The motive for selecting the Conceptual study is to provide critically comprehensive insights into Professional ethical conduct in the public sector, and what is the correlation to research subject or lack thereof to the public goods and services delivery. Moreover, it explains the research design and provides an explanation of the data extraction and analysis.

- **Chapter 4** delves into deliberations, interpretation, analysis and presentation of the data collected (themes).

- **Chapter 5** illuminates the findings, recommendations, and conclusions of the study.

1.12 CONCLUSION

The chapter provided an introduction and the blueprint to this research, and which aimed to explain the holistic structure of this research. The background initially discussed variables of this research. More so, this chapter delineated the research problem statement, objectives and questions. It further explained the research design and methodology chosen to answer the research question and bring a solution to the research question. Finally, in its last section, this chapter provided the mandatory ethical considerations for the study, and a brief explanation for limitations of the study, the provided a sequence of chapter, and then conclusion in this chapter.

CHAPTER TWO:
CONCEPTUALISATION AND CONTEXTUALISATION OF PROFESSIONAL ETHICAL CONDUCT IN THE PUBLIC SERVICE SECTOR

2.1 INTRODUCTION

The last chapter provided a summary and rationalisation for undertaking this research study. Whereas, a background and significance to this research were presented. Furthermore, research questions and objectives which form the main part of the foundation for this research were constructed and presented in the previous chapter.

Yet, this chapter deals with the literature review, which elucidates concepts and theories relating the research subject under review, and by so doing the study is attending to the first research question in chapter 1 (section 1.4) and accomplish the first research objective in the last chapter (section 1.5). Additionally, Bryman (2012: 08) state that a literature review section is where existing research on the topic or phenomenon of the study is scrutinised to determine what is already identified and known about it.

In answering this research question and thus accomplishing research objectives, this chapter begins by making an exploration on the nature of Professional ethical conduct in PS, which is a broad and extensive as highlighted (Dolson, 2018: 31). Thus, Professional ethical conduct becomes a complex and an intricate phenomenon on both individually and institutionally. Its nature and latitude also range from numerous aspects and factors such *inter alia;* an individual's family background, values and norm (section 2.4).

Additionally, Professional ethical conduct or lack thereof in a municipal milieu can be determined through exploring municipalities' different activities ranging from *inter alia;* SCM, public accountability, the will of authorities to allow public participation, and responsive and answerability of the leadership, consequence management (as outlined in chapter four). The latter are some of the research themes coded by the undertakings and deliberations of this chapter.

This chapter also make further makes use for the conceptualisation of Professional ethical conduct as a concept that is rooted in different forms of perspectives, purposes

and positions, thus the 'positions of Professional ethical conduct particularly in the institutional environment is discussed (section 2.5).

This chapter further clarifies strategies that may be useful in the quest of managing Professional ethics in the PS. However, before this, the chapter endures in the exploration of what may be the trigger for poor Professional ethical conduct. Moreover, it would be imperative to clarify the distinction between Public Administration as a scientific field and as a practice, and establish relations of these two fields of human endeavours. The following segment of the study (section 2.2) deals with the latter.

2.2 PUBLIC ADMINISTRATION AS AN ACADEMIC DESCIPLINE AND FIELD FOR PRACTICE

According to Hattingh (1998: 53), the concepts 'administration' and 'public administration' have constantly been used without clarifying the difference in their meanings. Durnsure (1981: 01) states that the term 'administration' means serving, and thus public administration denotes to 'serving the public'. Botes, (1988: 121) supports that administration consist of the abstract processes and actions required for determining and implementing an objective. Hattingh (1998: 54) adds that public administration is a thought process and actions comprise several mutually inclusive generic functions as coined by Cloete (1994:108), (i.e., Policymaking, Financing, Organising, personnel utilisation, Procedures and Control).

Public Administration and public administration are concepts which are often used interchangeable due to the slight differences between these two concepts. One may be strongly wondering on the repetition and duplication of terms in the first sentence. However, this is not a repetition at all, because in an actual fact, there is a great distinction between the two terms. Ijeoma, Nzewi and Sibanda (2014: 22) support that one of the principles in the conceptual distinction needed in Public Administration studies is the understanding of the practice and discipline attributions to Public Administration and public administration, respectively.

Furthermore, one would take a good note of the differences in letters between these two concepts. In clarifying this difference, Hattingh (1998: 54) states that Public Administration is an applied science whereas public administration is a field of practice, and Public Administration as a science is bound to provide arrangements of the mechanisms and components of public administration as a field of practice. Thus

Coetzee (2014: 829) provides that Public Administration as a scientific field is modelled on a framework of reference provided by a rigorous classification of components of public administration. In the quest of providing these 'rigorous classification of components' Public Administration engages in the systematic examination of what happens in the practice of public administration, such as *inter alia;* workplace organising, financing and human resources (Ijeoma, 2013: 22).

Even though these concepts have a conjunction and coordination, but the two do not share the same inception and foundation phases. Whereas Thornhill (2008: 494) stresses that the development of Public Administration as a scientific discipline and public administration as a field of practice did not follow the same momentum and progression, nor did it take place at the same time and tempo or have the same degree of impact. It is noted that Public Administration as an academic discipline, contrary to public administration as a field of practise, is fairly new. Hence Thornhill *et al.* (1995: 197) stress that public administration is as old as mankind itself, yet the academic discipline came into existence during the 1800s.

Furthermore, Hattingh (1998: 54) acknowledges that Public Administration is of recent in origin as compared to practice. The latter provides that the first indication of its development dates back to early eighteenth century. Adding to the previous citation, this is a point where it was preceded by the so-called *Kameralwissenshat*, which was known as a scientific field in which Professors at the time were appointed by Fredrick William, the first of Prussia as early as 1792 (Hannekom & Thornhill, 1983: 42). Hattingh (1998: 55) provides there was an extensive training of the professionals to serve the Monarch at the time. Moreover, this discipline was rejected by the French authors as one or part of the legal discipline. Hannekom *et al.* (1983: 43) supports that Public Administration was left to Woodrow Wilson, who wrote a seminal paper entitled the Study of Public Administration which subsequently published in the Journal called the Political Science Quarterly, 1887. Subsequent to this, the discipline formulated a body of knowledge and became independent till this day.

According to Waldo (1995: 01), Public Administration experience an unprecedented growth as the government activities were also growing at the time, in response to the end of the World War II. The latter maintain that during this period Public Administration gained importance and significance due to the exponential growth in

need for public servants. Hattingh (1998: 55) supports that the need for trained public servants to administrative science also grew at the same rate.

As provided that public administration as an activity or field of practice has been there since earliest times. Mumford (1961: 10) makes a provision of earliest times whereby the irrigation schemes developed by the early inhabitants of the ancient place called Mesopotamia as a means for subsistence were reported apparently preceded by a number of activities that in contemporary time are regarded as basic functions of the administration. These are the generic functions according to Cloete (1994: 108) *inter alia;* Policy making, Financing, Personnel and Organising. Although, these were not coined in the systematic manner, because there were no academics to conduct such work.

In addition, Hattingh (1998: 54) demonstrates by going back to the Dark Ages (500-1000 AD), the forms of government came to an end, leaving no more than a fee historic fragments for posterity. Collingwood and Mayers (1949: 435) argue that this transpired even sizable cities like London at the time had very small population that lived in squatter camps. Platt (1976: 136) provides that after the period of Europe's reawakening, new governments came into existence. The process of record keeping (i.e., documentation became a norm of administration, hence the need for administration grew extensively). Normal administrative relation between various government bodies eventual established and developed with the framework of the overall of the British government, and later this system was also introduced in South Africa, where in essence, it is in force till day (Shorten, 1963: 115).

According to Hannekom (1987: 15), public administration is aimed at ensuring that the livelihood and maintenance of society are well kept. Moreover, it is important to ensure Professional ethical conduct amongst public sector officials. Whereas Pauw (2015: 618) maintains that public administration at the present moment ought to be thoughtful and sophisticated, which in turn inspires public officials to be innovative, enterprising and flexible. Also conflicts with old public administration thinking, which advocated for the devotion to prescripts of the law, with a purpose to further to improve society.

According to Du Toit and van der Waldt (1999: 08), the action of public administration has to do mainly with government institutions producing certain public goods and/or services to society. Whereas Section 197(1) of the Constitution provides that within public administration there is a public sector in RSA (in respect to this research, this

is referred as PS). This Section *inter alia*; demands that PS must function, and be structured, in terms of national legislation, and which must devotedly implement the lawful policies of the government of the day. This is to ensure that government delivers on the expectation by its population to render various types of public goods and services. The public goods and services, and its provision is categorised into levels of departments. For example, Du Toit *et al.* (1999: 13) state that the main goods and services provided at central level are often, but not always, also visible at the other two levels of Government.

Table 2.1 below presents a list of public goods and services that are provided by the three spheres of Government.

Table 2.1: Public goods and services provided at various government spheres

SPHERES OF GOVERNMENT	TYPES OF GOODS PROVIDED	TYPES OF SERVICES PROVIDED
National Government.	Schools and Hospitals.	Provision of basic education and provision of primary health care.
Provincial Government.	Transport infrastructure.	Provision and maintenance of transport infrastructure.
Local Government.	Water, Local roads and cemetery Parks.	Cemetery parks maintenance and water provision.

Source: CJMM IAR (2021: 32)

According to Gildenhuys (2004: 350), unlike the private sector, the PS has a responsibility of executing its public policy in order to ensure social and economic welfare functions through providing rendering a variety of public goods and services. The Gildenhuys further extends that these public goods and services provided at all spheres three spheres of government in different arrangements (i.e., collective, particular, & quasi collective public service. The government organise itself through the field of practice named public administration to ensure an efficient and effective provision of these public services.

Furthermore, Cloete (1998: 91) maintains that public administration is regarded as a distinct field of practice due to the requirement from those practicing in public administration (i.e., political office-bearers and bureaucrats in a democratic state have to respect specific guidelines (invariably referred as tenets or principles) that govern the Professional ethical conduct when carrying out the public duties. The Cloete further extends that the moral guide which is derived from the politic of the state and prevailing values of society, are known to be foundations of public administration, and are derived to ensure the provision of public goods and services in all three spheres of Government as outlined in (table 2.1) above.

Furthermore, Cloete (1998: 91) provides that guidelines should provide the content values for the ethos and culture of the government and public administration in a democratic state. In this respect, moral guidelines function as a path for growth in society, and in order for this growth to become a success, adherence to the moral guidelines should be kept intact. This case warrants the effectiveness of moral guidelines, and therefore public organisations become a workable environment that is subjected to Professional ethical conduct.

Finally, in summarising the above deliberations, it is sensible that a fitting context regarding public administration both as an academic field and a field of practice is provided. This is to form basis of broader understating of South African government, and its three spheres, most certainly local government level. In summary, as much as the discipline of Public Administration is known to be fairly new as compared to the field of practice, but it should be noted that that public administration as a practice should depend largely on Public Administration for its longevity and establishment of Professional ethical governance. Public Administration feeds public administration as a practice with methods and techniques, such as that of public administration generic processes, and etc. Moreover, academic research projects undertaken by academics and commissioned by higher learning institutions should play major role in contributing to the set of knowledge in the practice of public administration. Thus, the interrelationship between two fields permanently coexist. The establishment and progress of the PS is dependent largely on efficacy of academic endeavours, hence it is crucial to ensure that there are adequate academic research explorations and deliberation undertaken to ensure suitable governance not only in South Africa, but entire the world.

However, in relation to the research subject under review, one can make an argument that, public administration is an offspring of a political system. Therefore, it is most likely to be ineffective when it comes to effecting practical solution for a moral fibre or Professional ethical conduct in governance. This argument may have been grounded on the fact that, in most cases, public officials at the political-governance interface lack a political will to act against immorality in municipalities. The reasons for this may be premised on the culture of public officials from the same political party protecting each from *inter alia*; public and organisational internal accountability. Nonetheless, Public Administration as a scientific field ought to conduct its own scientific undertakings on governance, and then leave it to actors and implementers in public administration to practice the outcomes of the scientific undertakings where necessary.

The discussion above has clarified the understanding of public administration both as a scientific field and practice, also this clarification warranted a review of the origins, development and review of this concept. Additionally, Xin, Tribe and Chambers (2013: 71) is of a view that in order to establish a better cognisance of a concept, and thus offer an adequate or new definition, a review of such concept's origins, development, and evolution is meaningful, useful and helpful to any researcher. Furthermore, the discussion above supported the connection of public administration and PS, and thus drew an outline on the spheres of government in South Africa, and this was meant to locate the function of the local government (municipalities) which is part of the research topic under review.

2.3 SUPPLY CHAIN MANAGEMENT AND PUBLIC PROCUREMENT TOWARDS THE DELIVERY OF PUBLIC SERVICES

"Municipalities in South Africa are at the forefront of development, and development requires the provision of goods and services to satisfy the needs of committees" (Van der Waldt, 2007: 204). In order to ensure development is obtained, municipalities ought to procure skills from private individuals. The Van der Waldt further maintains that in order to deliver world class services to communities, municipalities to some extent depend on external suppliers. Moreover, it is important that municipalities develop proper strategic plans on how to procure external resources that will satisfy an effective and efficient provision of public goods and services.

According to Odhiambo and Kamau (2003: 08), public procurement has its origins in the fiduciary obligation of government administrations to deliver goods, infrastructure,

and services, for example health care, roads and education to the population of a country or a specific geographic region, country, city or town. However, Bizana, Nuede and Ambe (2015: 682) sustain that the concept of SCM fairly new, as it was just coined in the early 1980s. However, the latter maintain that SCM can be traced back to the fields of logistics, marketing, organisational theory, management and operational research in the 1950s.

However, in the governance of democratic South Africa, the SCM framework is indorsed in terms of Section 76 (4) (c) of the PFMA. Yorke (2006: 17) declares that the SCM framework is applicable to all spheres of government in South Africa, including all state and trading entities as listed in Schedule 3A and 3C of this Act. Moreover, this denotes municipalities are also bound by the stipulations of this Act and the Schedule. In addition, the accounting officer in municipalities must devise organisational strategic plans for SCM, and how these plans can accomplish a developmental mission of municipalities. Van der Waltd (2007: 206) provides that municipalities' accounting officers also have a task of establishing SCM units. The latter extends that the SCM units are established within the office of a Chief Financial Officer of the municipality. Also, the officials in in the SCM unit must be trained on how the Supply Chain Management Systems (SCMS) works.

Irrespective of the extensive academic projects and developments on SCM, there has a continued lack of a definitive consensus on SCM as a concept in organisational management and governance. However, scholars continue to make contributions to this concept, meanwhile, with others perceive it as a management philosophy; (Pauw, Woods, Van der Linde Fourie & Visser, 2009: 249). Almost similar, Christopher, (2015: 957), postulate that SCM is more of an administrative thought process.

On the other hand, Peck (2006: 129) maintains that some scholars view it as an operational process. Furthermore, SCM has to be seen as a systems approach to managing flow of information, materials, goods and services from suppliers, through to warehouses and to citizens as end users" (Horn & Raga, 2012: 76). Sharma (2018: 03) is of a view that, whatever that takes place in the process of SCM, it should be undertaken at an appropriate cost and optimum levels of quality.

The introduction of SCM systems in South African PS and its entities has been hailed as a positive move that can transform public service delivery and improve public welfare (Teller, Kotzab, Grant & Holweg, 2016: 110). As such, SCM has gained wide

acceptance as a municipal finance reform strategy that can best respond to increasing customer demands for quality service delivery, coupled with cost reduction (Van der Waldt, 2016: 299). In concurrence to this, Simangunsong, Hendry and Stevenson (2016: 1272) postulate that SCM forms an integral part of prudent municipal financial management and thus the provision of public services if often affected when the process of SCM is not properly managed. Moreover, it is unfortunate that the SCM systems and policies in place, efficiency in terms of service delivery by most South African municipalities has not significantly improved (Mhelembe & Mafini, 2019: 06).

In addition, Manzini, Lubbe, Klopper and Mayer (2019: 118) in conjunction with Rasheli (2016: 69), are of a view that SCM is an administrative function, in which public financial resources are used to obtain goods, works and services to meet the needs of citizens. In this regard, it is Fourie and Opperman (2011: 13) assertion that financial management is the act by which funds are acquired for the organisation. Furthermore, financial managers support in making an investment decision and ensuring that investments are profit oriented. SCM is thus premised on contracting out and outsourcing procurement (Hlakudi, 2015: 56). In this regard, outsourcing in PS occurs through the process of SCM, and the profit on investing on private individuals to render public goods and services would be to achieve efficiency and effectiveness. However, in the South African case, the investment fails because private individuals ('tenderpreneurs') fail bring positive results, more specially on projects for maintenance of public infrastructure.

The SCM as explained, stipulated by Flynn and Davis (2014: 139) also concerns itself with aspects such as administering of contract, performance management, risk management, procurement, suppliers, costing and pricing models, the tender evaluation system, logistics and principal-agent relationships. Moreover, managing supply chain is aimed at enhancing efficiency and maximise value for money through ensuring accountability (Ojok & Basheka, 2016: 412). Thus, Tumwebaze, Mukyala, Ssekiziyivu, Tirisa and Tumwebonire (2018: 12) postulate that in order to improve supply chain performance and achieve maximum value for money through financial accountability, the local government has to adopt and implement practices that promote effective financial control and management of its supply chain.

Furthermore, Trammell, Abutabenjeh and Dimand (2019: 655) add that SCM is a core realm of public administration practice, used by public officials to address public

problems of the administrative state. With recurring instances of fruitless, irregular and wasteful expenditure, compliance with SCM policies, regulations and legislative frameworks needs solidification. As a way of ensuring good governance, Demir and Nyhan (2008: 120) uphold that when the SCM policies get effectively implemented, control and oversight measures reduce waste, eradicates malfeasance and promotes, integrity, transparency and accountability.

However, in the South African context, the management of supply chain becomes under severe challenge, considering that there had been some reports pointing a deterioration in the audit outcomes. New methods and approaches are to be initiated and applied in order to ensure growth and development in governance of SCM and public procurement. In this regard, Sebola (2014: 295), proposes that there ought to be a shift from political accountability to managerial accountability.

Furthermore, Ortiz (2010: 36) maintains that this shift revolves around what is known as a market-oriented allocation of public goods and services through competition. Additionally, Mhelembe *et al.* (2019: 09), support that outsourcing and public contracting is premised on contractual relationships between government, suppliers and contractors thus rooted in accountability. Considering the assertions above, municipalities ought to eliminate or at least reduce the manner and extent of politicisation of governance, and thus allow managerial mechanism in governance.

Moreover, SCM now forms a central component of prudent municipal financial management in South Africa (RSA, 2005: 05). Additionally, Fourie (2007: 734) provides that municipal financial management enables the municipality to source revenue to ensure that the basic needs of the residents are provided. Also, the SCM regulations are meant to warrant value for money when spending municipal budgets, in pursuit of critical results, as identified in municipalities' Integrated Development Plans (IDPs) and Service Delivery Budget Implementation Plans (SDBIPs). Dlova and Nzewi, (2014: 05) as well as Enderle, (2015: 723) are both of a view that the core SCM principles/pillars are, therefore, value for money, open competition, ethics, fair dealing, accountability, prudent reporting and equity. These are the pillars and principles endorsed by the (national treasury [RSA], 2012: 03). These principles are endorsed in order to ensure there is no transgression of the regulation that seek to guide the supply chain processes.

However, Sibanda, Zindi and Maramura (2020: 01) provide that there is a continued regression in South African local government audit outcomes, in a growing number of municipalities, indicates that accountability, especially in SCM processes continues to deteriorate. Regardless of having SCM systems in place, efficiency in terms of procuring, tendering and sourcing goods and services in the South African Municipalities remain the challenge. Rena and Mothupi (2018: 394) provide that the AGSA regard these challenges as major causes of irregular expenditure in the public institutions occur during the procurement of goods and services.

According to AGSA (2019), the PFMA and the MFMA regard irregular expenditure as an unauthorised expenditure that is incurred in violation of what the legislation requires. A key contributing factor to regressions in local government audit outcomes is the constant failure to develop, implement and monitor effective SCM systems, oversight, internal controls and financial reporting processes (Sibanda *et al.,* 2020: 01). Under such instance, service delivery is likely to be compromised, resulting to a lot of social problems and unrests.

According to Ambe and Badenhorst-Weiss (2012: 11008), municipal residents in the majority of cases end up, engaging in service delivery protests, as they become frustrated and often dissatisfied with services provision. Meanwhile, Ambe and Maleka (2016: 658) provide that a majority of service delivery protests have been proven to be related to the inadequacies of the SCM. Moreover, Chopra and Meindl, (2013: 41) provide that poor management of the supply chain process contributes to the disgruntled behavior portrayed by the communities as a result of poor public service delivery.

Whereas Manzini *et al.* (2019: 118) postulate that there is a major link between the poor services delivery, administration and management of supply chain in the municipalities of this country. Munzhenzi, (2016: 06), states that there is a major interrelation between the provision of public services and the manner in which supply chain process is managed in municipalities, hence there is a significance prominence of rage that is fuel by the lack or inadequate public service delivery.

It is worth noting that within the context of developmental local government, municipalities are mandated by the Constitution to drive transformation along a sustainable developmental route in service delivery terms. In so doing, SCM systems are expected to indorse and ensure greater efficacy and accountability (Pauw *et al.,*

2009: 249). Similarly, Van der Waldt (2016: 301) upholds that the SCM is a vehicle for public service reform, that brings positive change in the service delivery through ensuring effectiveness, responsiveness and answerability where necessary. Hence, accountability requires SCM public officials to account for, report on, explain and justify activities, and accept responsibility for the planned outcomes (Tumwebaze *et al.*, 2018: 13). Consequent to this, Sibanda *et al.* (2020: 06) is of a view that internal control should ensures the effectiveness and efficiency of municipal financial reporting, and hence there will be compliance with SCM laws and regulations, thus effective and efficient public service delivery.

Furthermore, Manzini *et al.* (2019: 119) claim that the SCM model used in South Africa is founded on the elements, (i.e., logistics management, demand management, disposal management, acquisition management, risk management and performance management). Thus, "effective SCM performance management includes contract management, which deals with issues of procurement planning, solicitation planning, calling of tenders, source selection and contract administration" (Bizana *et al.,* 2015: 672).

Furthermore, Sibanda (2020: 07) states that South A SCM model uses a three-bid committee (i.e., Bid specification, evaluation and adjudication) for goods and services above the R200 000 threshold. Moreover, (Rasheli, 2016: 70) as well as Xin, Pengfei and Zhaotong (2016: 1885) are of a similar view that in SCM, the transaction costs approach theorizes contracts in terms of agreements between parties. Thus, transaction costs are incurred in negotiating contract terms, as well as in monitoring and enforcing contracts, due to uncertainty and bounded rationality.

Moreover, Cameron and Stone (1995: 67) support that in South Africa, all levels of government often procure private contractors and suppliers to perform certain services, such as building roads or providing stationery). Whereas, South African municipalities use supply chains to procure goods, services and works for the public good, when public entities procure, maintain and dispose assets and investments of public interest they have to be accountable (Sibanda *et al.,* 2020: 02). Since the government does not have enough capacity to supply itself with service due to lack of skills, equipment and other predicaments, it then opts to outsource out or buy those necessary goods or services. Such reasons make it inevitable for the government to procure goods and service from private companies. Hence the public procurement

was given life by Section 217 of the Constitution. Subsequently, Supply Chain Management Regulations (SCMR) were published in the government Gazette, Vol. 479, No. 27,636, in terms of the MFMA (RSA, 2003).

Also, Section 112 of the MFMA necessitates the policy to conform with the prescripts of Section 217 of the Constitution, which obliges all spheres of government to procure for goods and services, in ways that are fair, equitable, transparent, competitive and cost-effective. Dekker (2005: 25), strengthens that the policy has to comply with a set of prescribed regulatory frameworks within which a municipality develops an SCM policy, and thus eliminate the elements of corruption within the SCM. Budhram (2015: 49), sheds light on how corruption has wide-ranging corrosive effects, from undermining democracy and the rule of law holistically, to providing the fertile ground in for manipulations of government systems, including the procurement.

As the requirement of Section 217 of the Constitution, the fair, equitable, transparent, competitive and cost-effective requirements of the public procurement are meant to ensure good governance which promotes and efficient, effective and Professional ethically PS. It is therefore, imperative for the Government to keep good and clean governance in its quest to provide public goods and services. Visser and Erasmus (2007: 150) provide that government, as the largest buyer in the country, is responsible for ensuring that procurement policy supports and attains overall economic objectives.

According to Carroll (2015: 89), public procurement is considered as the process of purchasing, hiring or obtaining by any contractual means, goods, construction works and services by the public sector. Therefore, at the centre of this endeavour, conflict of interest may arise, and this may occur because of poor Professional ethical conduct on those administering at the public service (i.e., tendering processes, hence hampering public services). The introduction of SCMS in South African public entities has been hailed as a positive move that can transform public service delivery and improve public welfare (Teller *et al.,* 2016: 115). In the absence of Professional ethical conduct, conflict of interest it is most likely to emerge largely if the process is not managed efficiently and vigorously by the superordinate in procurement units of public service institutions. For instance, poor management may arise in the case whereby the provisions and requirements of the PFMA, which enforce that financial misconduct in the public sector generally are discouraged, particularly to the public procurement.

Additionally, the provisions of PFMA can be flouted and discounted in the management of procurement through favouring friends, family members and some of those whom are of proximity to the procurement management of public service. In most cases, professional ethical misconduct raises its ugly head is during the tendering process which is a process managed by SCM and techniques unit. Rena *et al.* (2018: 394) support that irregular expenditure is caused as a result of inability to conduct adequate internal control measures, benchmarking, budgeting, risk management, auditing, financial reporting, adequate planning, and other human resource issues. In this regard, customary and standard approach towards the management of supply chain procedure is not given great deal of cognisant or respect by the officials and accounting officers, this results into an abundance of tender process irregularities that arise due to such professional ethical misconduct. Ababio (2007: 04) regard irregular expenditure as any kind of expenditure which is incurred in contravention with or does not comply with the MFMA, the Municipal Systems Act or the Remuneration of Public Office-Bearers Act: 20 of 1998, or the expenditure which is incurred in contravention of the management of supply chain policy/by-law of the municipality.

Public office bearers must respect legislations which are put in place with the aim of ensuring good governance in local government. Rena *et al.* (2018: 394) acknowledge that prior to the attainment of independence by South Africa in 1994, several Laws and Acts were promulgated to foster the pace of effective financial management in all the Municipalities in the country. Moreover, these outlines are the government's procedures to mend effective and efficient municipalities' financial management plans (Khalo, 2009: 185). However, even though there are existing laws in respect to tenders, the excruciating reality is that tender irregularities remain a major cause of corruption in the public service. Cameron *et al.* (1995: 67) provide an instance where tendering is supposed to be a secret, in the sense that competitors should not know what and how the rival's bit is, otherwise they would cut it.

"The ill-effects of corruption on the society, polity and economy of a country are far-reaching" (Lekubu & Sibanda, 2021: 02). It is quite an unfortunate reality that the confidentiality of tendering process has not been maintained and thus remain compromised in the public service. Cameron *et al.* (1995: 67), also provide that in the past public officials have been bribed, and till this present moment public officials are being bribed, this is done with the purpose of soliciting a tender. In this case, Section

217 of the Constitution, which advocates a system that is fair, equitable, transparent, competitive and cost-effective have to be enforced vigorously and robustly in order to maintain Professional ethical conduct. However, "In procurement, potential suppliers agree beforehand amongst themselves on the bid winner and the winning price, other firms would submit non-competitive tenders at much higher price" (Cameron *at al.,* 1995: 67).

Furthermore, public procurement has a plethora of predicaments and dilemmas at all three levels of governance, particularly in the municipal level. Thus, Lekubu *et al.* (2021: 06) provides that completeness of tender documents in many municipalities remain a very difficult to the verification process of tenders. It then becomes challenging to process and finalise an incomplete tender proposal hence this is most likely to remain in the municipality's circle mainly because in South Africa, some of the successful tender applications are said have incomplete tender documents. Rena *et al.* (2018: 394) supports that in most municipalities, financial managers and SCM officers do not strictly toe the line and follow the competitive tender bidding processes in procuring public goods and services. In addition, the Rena *et al.* maintains that these officials invariably fail to keep up with procedures in spending public funds as the cost of some public goods and services exceed the value which is benchmarked. Furthermore, it is maintained that there are variations in the procurement of public goods and services, and other compliance issues (i.e., the inability to strictly comply with the treasure regulations and other fiscal regulations).

According to Van Wyk and Kroukamp (2007: 263), the Constitution, as enacted, indicates the guidelines by which the national, provincial, and the municipalities will be governed. Moreover, the local municipality is placed by the Constitution as the third tier of government as it falls below the provincial government. This decentralisation allowed the municipalities to be independent in many activities, hence the public procurement of local requirements such materials, equipment, goods and services are also to a large extent decentralised to departments, provinces and municipalities. Ehlers and Lazenby (2010: 41), decentralisation of public procurement somehow has an element of increasing corrupt behaviour amongst those involve in SCM, whereby costs are being inflated to larger proportions. Decentralisation relies on local knowledge to build relationships, (Fawcett, Ellram and Ogden, 2007: 310). While on the other hand, Ehlers *et al.* (2010: 42) centralisation of public procurement has an ability to offer advantages such as better control and development of specialised

expertise of purchasing personnel. These measures are therefore to be regarded as mechanism to enhancing Professional ethical conduct in governance.

The Constitution makes some arrangements in ensuring that there is an efficient governance in the provision of public goods and service. The Constitution makes a provision for *inter alia;* an independent and impartial AGSA. Cameron *et al.* (1995: 64) provide that the AGSA is subject to the Constitution and the law. Cameron *et al.* further support that the President appoints a person who has been approved by a two-thirds majority in a joint sitting of the national assembly. In ensuring that there is a high regard for the SCM and procurement regulations and thus efficient delivery of public goods and services by municipalities, as required by the Constitution and other regulation and prescripts. According to Cameron *et al.* amongst other things, in order to warrant obedience to SCM regulations the AGSA has to:

- Conduct audits and report to all the accounts and financial statement for all accounting officers at national, provincial, and local levels of governments.

- At the request of the president and or the parliament, conduct the performance audits on all levels of government.

- To report to the accounts examined by the AGSA and submit such reports to the authorities designated by the Act of parliament to receive the, and under normal circumstances such reports shall be submitted to parliament within seven days after receipt thereof by such authority.

The AGSA conducts accounting audits, this rests its focus on the scrutiny of financial records of public institutions. Gildenhuys (1993: 505) provides that accounting audits involves the examination of the financial records to determine whether funds have been recorded correctly and whether all revenue has been noted and is accounted for. Accounting audits are directed chiefly on determining whether or not an effective system is in place and thus allowing public services to be delivered without any delays or hindrances. Manzini *et al.* (2019: 121) Other than accounting audits, the AGSA has powers to conduct performance audits, and as pointed out that the President can command the office of the AGSA to conduct such audits. This type of audit goes a little further than the accounting audits system (Cameron *et al.,* 1995: 65).

Additionally, this system of audit rests its focus on the performance of the economy, efficiency, and effectiveness to determine whether or not the public has received value

for money spent, and to recommend ways in which greater value for money can be achieved through using the satisfaction of the community on the public services delivered. Holhs (1994: 06) provides that there is also a third system of audit i.e., appropriation audits, and points out that appropriation audits are meant to ensure that budget appropriation are used for the purpose for which they were voted the legislature and councils. Furthermore, this system is directed at determining whether expenditure and revenue are correctly recorded in the correct financial year.

In ensuring that there is a desired Professional ethical conduct on the municipalities and thus the effectiveness in the delivery of public services. Cloete (1993: 135) affords other important instrument measures for control. Sibanda (2019: 14) highlight that the accounting officers are heads of departments that are responsible for ensuring departmental funds are channelled towards proper directions, ensuring that the processes of SCM and procurement do not flout regulations and laws of this process. Thus, aimed at promoting efficient and effective service delivery.

In summary, the processes of SCM is the management of information, and this management of information has to be vigorous, also compliance and financial management amongst other aspects that need vigorous attention. According to Bahsheka (2008: 85), public procurement is regarded as a main unit of public financial management whereby finance is initially mismanaged in municipal authorities. Considering this, the core values of SCM which are *inter alia*; value for money, fair dealing, prudent reporting and equity in the main, but ultimately ensuring accountability that may be triggered by Professional ethical conduct of management for public procurement should be achieved in that management of information process. However, there may be contributing factors leading to the challenges to these SCM principles and therefore may lead the collapse of municipalities' ability to make a provisioning of public goods and services.

According to Lekubu *et al.* (2021: 09), a continuous failure to develop, execute, accomplish and regulate municipal effective SCM systems, internal regulatory systems as well are amongst other factors contributing towards the failure of municipalities' capacity to provisioning of public goods and services. Moreover, at the core of this, there is placed major challenge of poor Professional ethical conduct that leads to ineffective and inefficient provisioning public goods and services. As opposed to effective and efficient public goods and services provisioning. Prowle (2010: 257)

supports that effectiveness relates to the extent to which a public institution achieves its predetermined objectives on service delivery. In addition, the latter provides that efficiency is the ratio of resource inputs compared to service outputs, that is, doing well and comprehensively, without wasting time and/or resources (Prowle, 2010: 257). In this regard, Professional ethical conduct ought to be measured along these aforementioned parameters.

There is a link between the SCM and the manner in which public goods and services are delivered in a municipality. This is grounded on the fact that public goods services are delivered effectively and efficiently in the instance whereby a municipal supply chain is managed professionally, and whereas the opposite can be implied if the municipal supply chain is managed poorly. It is therefore imperative for municipalities to ensure Professional ethical conduct in the management of supply chain in order to ensure effectiveness and efficiency of public goods and services. Moreover, the latter has many benefits for both the municipalities, other stakeholders including the major stakeholder (i.e., communities).

The municipalities benefit through maintaining calm and order, because the likelihood is that no service delivery protests may occur when there are basic services are delivered. Likewise, the communities benefit through maximum consumption in those basic service when delivered efficiently. Ultimately, this is a win-win situation, whereas when there is corruption and maleficence, public officials unduly win (through pocketing municipal funds), and this is a win-lose situation, whereby communities are losing. However, in the long-run, there will be a lose-lose situation, because of public unrests and protests that may emerge as a result of the community revolt.

2.4 PRIMITIVE STAGE FACTORS AND INFLUENCES TO PROFESSIONAL ETHICAL CONDUCT

In the practice of public administration, observations of what is deemed Professional ethical and the opposite to this concept varies in a remarkable manner; nevertheless, some guidelines do exist in order to assist in clarifying the opposing sentiment on this phenomenon. As referred in the deliberation in chapter on (section 1.1), and extending on extending Songklin (2017) take on that rule-base ethics or deontological ethics approaches, Utilitarianism/result-based ethics or teleological ethics, and virtue-based. The researcher therefore after making an assessment, the conclusion is that this of ethical approach is Professional ethical conduct approach. Since PS in South Africa

is under a democratic dispensation, and also relatively new, and has experienced a process of transition whereby democratic dispensation separated the past regime of apartheid. This classical appeals to intrinsic ideas or values of what is right and wrong, as apartheid and democratic dispensation are more like two sides of the coin.

Furthermore, Dolson (2018: 32) posit that the weaknesses of this conceptualisation include inherent paradoxes about what is right and wrong in relation to an individual and/or broader society and the potential for subjectivity due to the lack of absolute principles that must be applied in all contexts, hence tensions arise when there is a deviation from the guidelines/rules for reasons that are 'acceptable' to those who deviate. Miller (2019: 17) postulates that managing Professional ethical conduct is an intricate exercise, which boarders around the study of standards and conduct of moral judgement, however ethics can arise at different levels, and thus have a personal and organisational effect. It is therefore essential to understand Primitive factors and other influences to Professional ethical conduct.

In addition, it is worth noting that in the midst of that the transitional period, officials in the PS have always been, and till day are somehow confronted with principles and philosophes of the past and a new value system at the time, which include the *Batho-pele* principles as endorse in the White Paper on Public Service. Surbhi (2018: 19) supports that there has been a major shift in behaviour and conduct of personnel of PS institutions due to the transition at that time. Erasmus (2020: 65) maintains that there is and is a great deal of a need for meticulous management of Professional Ethical conduct in the public sector. While, van Der Waldt and Helmbold (1995: 158) explain that the management of ethics in the public sector refers to the means of motivation which directs the behaviour and conduct of personnel in public institution.

Moreover, Erasmus (2020: 66) provides that if Professional ethics in the PS organisation are not well managed, the risks and repercussions are high for these organisation, particularly for the stakeholders and the society at large. Managing Professional ethical conduct in the PS is a very daunting task for public managers, due to various aspects of life. Van Der Waldt *et al.* (1995: 158) argue that public managers, from different ethnic group, will evaluate their ethnical norms, *inter alia;* in accordance with their specific religious doctrine and cultural frame of reference. These frames of reference include *inter alia;* humanity, justice, honesty, freedom, truth and decency. This brings an issue of public officials' obligation to understand the

importance of Professionalism, and the reality of functioning within a Professional ethical environment. As it has been said, managing professional ethical conduct in public sector is more of a daunting task than it can be expected.

In addition, considering the number of factors that come with in managing Professional ethical conduct, Malan *et al.* (2001: 75) argue that amongst others, there are personal factors which range from an individual's family background, knowledge and perceptions. Moreover, this matter is about the inculcation of proper mentality for the society and skills at one's initial stages in life. Metwally *et al.* (2019: 2499) argue that government has a responsibility of ensuring public servants are individuals with suitable mentality and skills, and this can be achieved through a background check of those seeking government employment. In the interest public service delivery, Mbandlwa (2022: 2516) asserts that it is apparent that a Professional ethical government leader inevitably understands the requirements for an effective and efficient public service delivery.

However, the researcher's opposing arguments to this notion suggest that effectiveness and efficiency on the provision of public goods and services cannot solely be vested on Professional ethical conduct of public officials and leadership. Furthermore, Dion (2012: 06) argue that none of the theories on Professional ethical leadership in government can be linked to the importance of understanding the public service delivery. However, these claims can be counter-argued as from section (2.4.1-2.4.7) and (2.5.1-2.5.3) which provide the theoretical perspective on the importance of Professional ethical public officials and how important this Professional ethical conduct is to serving the public, and thus the provision of public goods and services.

In consideration of the above, for the purpose of this study, it is viable to examine the Primitive elements, Approaches and Perspectives of Professional ethical conduct on people who may become public servants and officials. This sets a ground for proper analysis on this phenomenon, hence this section deals with the different Primitive factors that inspire Professional ethical conduct.

2.4.1 Family orientation

According to Malan *et al.* (2001: 76), as a child, a human being is initially exposed to the attitude and values offered by parents as part of family life. What is offered by the family to a child is not a one-off-exercise, but it is rather a process of internalising

knowledge, beliefs, feelings and so on, of many years. Knowledge acquired through family setting lifelong experience moulds an individual in a goods manner or otherwise, depends on that family setting environment. Malan *et al.* (2001: 77) argue that a type of value system that a family offers to those who growing up within it is very paramount. Puiu (2015: 605), advances that one's family background is vital in the study of ethics, and therefore, this value system is of importance because it plays a major role in shaping one's social and thereafter professional attributes, hence one's Professional ethical conduct is also shaped by this factor.

The value system paves the way for quality leadership, therefore, a child who grew up in a family that has strong value system is most likely to inherit those values and formulate an inclination of such value system. Thus, can stand the test of Professional ethical grounds in the PS, as van Vuuren and Rossouw (2020: 68) provide a scenario of a test for ethical conduct where pose questions including, is it legal? Is it fair? Does it hurt anyone? How would it look if it were to be exposed for public scrutiny? Can my conscience live with this decision? Is it procedural according to our organisation's policies and procedures? Is it consistent with our organisational values? These are of the determinants that may serve as one's impetus and motivation for professional ethical decision making. Furthermore, van Vuuren *et al.* (2020: 69) suggest more impetus and motivations that may guide one's Professional ethical conduct, and these are, friends, family, professional requirements, religion, culture and the law.

According to Griffin (2005: 90), the children of public officials or executives of a private cooperation may learn from the ethical standards set by their parents. Also, what is learnt by children in this process is what may automatically inform their future ethical standards. In this case, children most likely to adopt high ethical standards if parents and other elderly family members adhere to these high Professional ethical standards.

2.4.2 Knowledge

During early childhood a child gets expose to a variety of knowledge. The primary source of knowledge for a child is a parent. Malan *et al.* (2001: 78) state that parents lay foundation of a child's knowledge, and the adequacy or competency if this base is not only determined by the parents, but is also affected by the child's exposure to the influences in the home and somehow to external forces, particularly mass media i.e. electronic radio, television programming and so on.

According to Amarno (2010: 08), mass media plays a vital role in shaping and determining one's sets of knowledge, and how one thinks and behaves. One's base personal knowledge is very key for shaping moral fibre of employees and officials in the public sector. For a person who has not always been inclined to a moral culture, it will therefore be a daunting task to inculcate new moral standards, and that is where unprofessional ethical conduct is likely to raise its ugly head. One is reminder of the saying, 'you cannot teach an old dog new tricks.

2.4.3 Values and norms

Values and norms that a child acquires from parents lay the Professional ethical foundation and define the moral boundaries for future behaviour and leadership ability. Van Der Waldt and du Toit (1997: 39) provide that values operate as a moral guide to people's personal work-related behaviours, while norms define the standards by which they judge behaviour of others. Du Toit, van Der Waldt, Bayat and Cheminais (1998: 111) concur, that the value system and moral guide determine a person's honesty, integrity, commitment, loyalty, respect of laws as well as respect of human life and dignity. For one to develop high standard of administrative ethics, it means that a person has to possess high values and norms from a primitive stage. In regard, it is worth noting that an individual growing as being delinquent to principles set from basic and standard rules may have a challenge in adapting in a professional environment controlled by teleological ethics or rule-based Ethics approach which have a high requirement for devotion (Songklin, 2017: 392).

2.4.4 Attitudes and approaches

The attitudes and approaches do not just automatically 'register' without gradual and steady formulation of assumptions, beliefs and perceptions, because Malan *et al.* (2001: 78) contend that assumptions, set of beliefs and perceptions define an individual's sets of attitudes and approaches which in turn define how an individual behaves. As Dolson (2018: 33) argue that it becomes very important for the PS to properly manage individual's behaviours, Professional ethical management in the PS is then becoming a very important part of public service management. Therefore, it is important for management to manage their employees.

According to Malan *et al.* (2001: 78), attitudes and approaches are communicated both verbally and non-verbally to other people and can influence the behaviour of other

people in a form of reaction to that particular behaviour. In a case of negative set of attitude and approaches, the PS employees are most likely to reflect such negative behaviour; hence transgressing Professional ethical code of conduct. Amongst other issues that contribute to attitude and approaches as a primitive factor to Professional ethical conduct is situational factors, these are the unforeseen situations that people (public officials) come across during the course of life.

According to Du Toit *et al.* (1998: 111), people find themselves in situations that cause them to act against their better judgement. To exemplify this situation, one should consider a situation whereby; one may withhold important information from their supervisors if he or she is of the opinion that the information may result in his or her being fired. Such a situation also demonstrates how subordinates can go out of the way to ensure that their needs are secured.

2.4.5 Assumptions

It is worth noting that the most important part of a child's education and thought processes occur during the first five years. Sibanda (2015: 39) and Gray (2014: 92), are both of a view that parents transfer their assumptions to their children, and it takes many years, if ever for people to break away from such assumptions and move to the new paradigms. It is believed that assumptions derived from a repeated experience that confirms a value, belief, or a hypothesis about what works and what is good. In this regard, basic assumptions frame what is an acceptable behaviour and what has meaning for the group and the individual.

Either way, the Sibanda (2015: 41), maintains that the latter have an effect on PS leaders' and officials' Professional ethical conduct, more so, it, affects organisational conduct. The assumptions that one gets exposed into should be progressive, advanced and broadminded in order for one be a successful and Professional ethically inclined public sector leader or employee. Above all, an individual's assumptions are shaped largely by life experiences. These experiences can either be socially desirable or undesirable, and these can be life experiences occurrences across the spectrum and strata of society. Du Toit *et al.* (1998: 110) affirm to the fact that the environment in which public official work, live, relax and interact contribute to their ethical belief and behaviour.

This can shape the assumptions of an individual both positive and negative, for instance if a person grows up in an environment in which people have a negative perception about the government and the services that it offers to the public. According to Puiu (2015: 607), some individuals of such sort can be prone and to subverting government's demands such as payment of basic services, it can easily be expected that such an individual will not regard the non-payment of these basic services as an act of being poorly in Professional ethical conduct and morality.

2.4.6 Community

"Children consciously and subconsciously test what they learn from their environment for acceptability when they go out into the community" (Malan *et al.,* 2001: 79). Moreover, once these 'tests' confirm what the child has learnt at home or community, it is then reinforced. On the other hand, Puiu (2015: 607) maintains that if experimentation in a broader community leads to negative or undesirable results, then an individual may start to question what has been learned at home, and may start to identify with the external definition of what is right or wrong. What has been taught at home will be offset and/or replaced with the set of ethics that have been learned from the community setting. An individual will then try to utilise those external moral guidelines in order to thrive, succeed, for self-realisation and identification with the outside world.

2.4.7 National influence

It is very important for the authorities of the country to ensure solidarity in the quest of Professional ethical fibre for the citizens. Malan *at al.* (2001:78) state that the government has to draw up and promote a national value system that will encourage the citizens of the country to pursue national goals and strategies in a productive and moral manner. It will to some degree increase the level of obligation for citizens to act in a professional ethical inclined manner, and the economic result of this exercise is a positive one, because employees of a public service would be performing the duties with high Professional ethical conduct.

The government also has to ensure that what is called 'game' of life is played fairly by individuals, political parties and businesses (Malan *et al.,* 2001: 78). The main reason for this is because, the influence from the government about what is ought to be done and what is accepted mainly reach children through media reports. Armano (2010:

10), provides that the government has a major role to play in order to inculcate what is accepted, and standardize the manner in which a nation is to approach professional work, particularly at a government level. In a country, people, particularly younger people can either be critical of politicians or unquestioningly accept the philosophies and behaviours, particularly when such influences are not positive or healthy.

Citizens then have to rely on the ability and wisdom of their parents, and to some degree, children rely on ability and wisdom of friends in order to restore moral perspective. Du Toit *et al.* (1998: 110) provide that as children grow and enter school, they are also influences by peers with whom they interact every day. It is said that this routine is most likely to continue at a later stage in life and thus to a workplace. For example, if public official engage in bribery, that particular public official may decide to engage in the same activities. Even though this might be the case, the government still has an important role, which is to ensure that the citizens of the country are Professional ethical inclined.

Finally, in the discussion above, it is clear that in order to understanding and grasp the phenomenon of Professional ethical conduct, it is essential to explore the primary and primitive influences and features on this subject. A deliberated above, the primitive factors play a major role in the manner in which one behaves in a professional setting, considering that the mannerism learnt and observed in the early childhood phase *inter alia;* family setup, community setup comes into being when one grows and gets into work/professional spaces. The manner in which people perceive life also play a major role, hence contributing the mannerism in the professional space. This can be contributed chiefly by the community and the family setups, in essence, one's mannerism contributes in the manner in which that particular person has absorbed information and knowledge during the course of life. Moreover, Professional ethics can be learned and inculcated, but they might be a rebellion towards the inculcation if one has not absorbed positive information and knowledge during the early course of life. This may also make a contribution to the lack of Professional ethical conduct in the governance and leadership.

2.5 APPROACHES AND PERSPECTIVES OF PROFESSIONAL ETHICAL CONDUCT IN THE PS

In order to formulate a complete understanding of the concept of Professional ethical conduct, it is significantly important to consider the different approaches and

perspectives about the reasons for the study of Professional ethical conduct in the public sector. Denhart (1988: 13) postulates that the absence of guidelines to provide focus, definition and a background framework for ethics, is one of the main problems in administrative/professional ethics. These ethics are defined as a process of independently criticising alternatives, based on a core social value within the context of the organisation, subject to personal and professional accountability.

How a public official treats subordinates, co-workers and supervisor is affected by the way that he/she is treated within the organisation (Cameron *et al.,* 1995: 77). This speaks to the approaches and perspectives, that can be can utilised to assess and understand Professional ethical conduct. Among other factors these approaches and perspectives include managerial, organisational, social scientific position. Meaning that, in order to completely understanding the concept of Professional ethical conduct in the PS, one has to somehow apply these lenses and position. It is prudent to pay attention on other dimensions and scopes of this concept, Rossouw (2002: 03) claims that Ethics concern itself with what is good or right in human interaction. The latter further makes an extension that ethics involves consideration of 'good', the 'self' and 'other'.

According to Hoekstra and Zweegers (2016: 37), it is crucial that all aspects and considerations of ethics are noted and included in the definition of ethics as a concept, and each consideration should not be neglected in the quest to understanding Professional ethical conduct. Rossouw (2002: 04) provides that a successful and complete understanding of this concept requires one not neglect the consideration of the interaction of 'goodness', 'self' and 'other', then the nature and meaning of the concept will not collapse, it will stand intact. Moreover, this implies that Professional ethical conduct is not merely concerned with the interaction between a 'self' and an 'other', but rather, is mainly concerned with a greater quality of interaction for goodness between two parties in the institution, which is first 'self' and secondly 'others' and ultimately 'goodness' that is required to be done.

For example, a person in an organisation can flout the codes of Professional ethical by not honouring the managers' instruction. This denotes, that particular person has neglected element of 'goodness' which is expected in relation to 'self' and also other 'others' (managers in this regard). In this case 'goodness' refers to the act of following managers' instructions, 'self' refers to that particular person in question, and then

'others' refers to the managers. In addition, it is crucial for people to understand the concept of Professional ethical conduct to larger and broader extent, because this concept is appearing to be complex, and therefore needs a meticulous attention. People can easily get it wrong when dealing with a situation of Professional ethical conduct in the PS.

Below is the figure 2.1, which is illustrates the interaction 'good', 'self' and 'others'.

Figure 2.1: Interaction of 'goodness', 'self' and 'others'
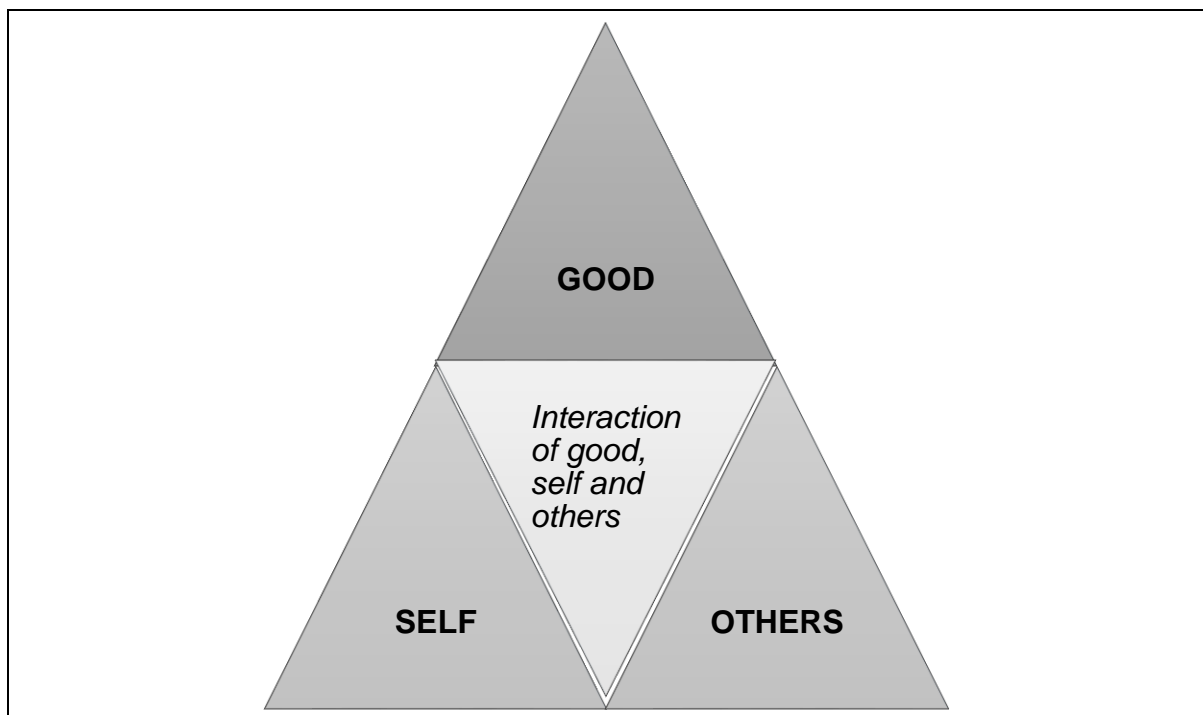
Source: Adapted from Rossouw (2002: 04)

Figure 2.1 illustrates the unique nature of Professional ethical conduct on its intact nature, thus cannot be distorted and collapsed. As Rossouw (2002: 04) posit that if one element is missing in the (figure 2.1), then this concept collapses, for instance, if the element of 'self' is excluded when defining the concept of ethics, there will only be two elements, which makes the concept of Professional ethical conduct incomplete and sketchy. Then two elements will be left in the equation of defining this concept, these two elements are; 'good' and 'others', meaning that the concern will only be about what is good for others, except for what is good for others and the self, and for which it is an incomplete definition of this concept.

According to Rossouw (2002: 04), it is relatively impossible for one not to take their interests into consideration; because it is dangerous to neglect your own interests, as

a sense of own well-being is a prerequisite for a balanced and ongoing interaction with other people. In order for Professional ethical to be defined, outlined and deliberated to public sector managers and personnel, all the mentioned elements have to be intact and unified. That is when the concept of Professional ethical conduct will be achieved. In such a situation it would be totally impossible for PS managers and employees maintain high professional standards of ethics.

In understanding Professional ethical conduct and its significance, it is advisable to probe the manner of its perspective and approach, hence this section of the study deals with approaches and perspectives on the nature of Professional ethical conduct, and above is the analysis.

2.5.1 Managerial position

The managerial position of ethics is advocating that the major or general purpose of the ethical conduct cannot be merely scientific knowledge (Rossouw, 2002: 06). In respect of the research under review, this perspective offers that Professional ethical conduct in an institution exist in order to meet the needs of managers having to cope with Professional ethical obligations of the job. Additionally, practice should be given a priority over theory, but this does not mean that theoretical data should be totally neglected, but it simply means that the theoretical data should serve the needs of managers who have to deal with real life problems.

So, the needs of managers should determine the agenda setting of integrity and maintenance thereof. Hoseah (2014: 389) states that to have integrity is to have a comprehensible set of values and values that are in line with ethical filters. Whereas on the other hand, Rossouw *et al.* (2010: 08) state that 'integrity refers specifically to the moral character of a person or organisation'. Furthermore, integrity is often characterised by moral principles and deeds, which are also the characteristics of ethics. Rossouw (2002: 07), provides that the setting of the agenda around Professional ethical conduct and integrity is mainly about soliciting solutions, hence Songklin (2017: 391) stipulates that administrative or Professional ethics relates to result-base ethics approach. Basically, the managerial position for Professional ethical conduct has its emphasis vested on managerial concerns and needs to advance organisational objectives.

These managerial concerns are supposed to be very multifaceted and complex, such managerial concerns, particularly those relating to ethical concerns are somehow ambivalent. Hence, Stillman (1992: 488) provides that the chief qualification for an executive is the ability to resolve the competing ethical, legal, professional, organisational and personal codes. The management should utilise its ability to re

solving the conundrum of competing *inter alia;* ethical, professional and organisational codes in order to make decisive actions that will bring about desirable and developmental changes in the organisation.

2.5.2 Social scientific position

According to Simmonds *et al.* (2011: 70), values are generally a social construct that serve as a codified societal rulebook for individuals, communities, organisations and nations to follow. Adding to the latter, standards and principle are quite universal (meaning they can be understood differently in other setting) and may differ from administrative ethics, although there is a tendency to use values and ethics interchangeably. Schoeman (2016: 99), states that values pertaining to what is desirable or what should be regarded as ideal. Hence, the social scientific position's objective is to fold objective social scientific knowledge of the Professional ethical aspect of economic activity.

In addition, Entwistle and Kraay (2005: 541) further state that governance has to be cognizance of social factor of life, and also extend that governance involves wider sense to the various ways through which social life is coordinated. From this stance, what seems to be imperative of Professional ethical conduct is the severity associated with social scientific study that must be applied in order to obtain objective knowledge about this ground. Govender (2013: 813) is of the view that it is possible to have 'governance without Government', whereas Government consist of a social factor of humanity, this implies a government is more of a social construct than any other things.

Subsequent to the above, Edwards and McGee (2014: 56) argue that social knowledge forms part of governance in an organisation. In relation to the latter, Blau (1964: 38) offers what is known as a Social Exchange Theory, which signifies that feelings of gratitude, personal obligation, and trust emerge in social exchanges in any organisation. Moreover, this theory contends that, in instance whereby a good treatment such as respect and appreciation is received in social relationships,

reciprocation is inevitable, possibly in the form of the exchange of goods of high value to the other party (Gouldner, 1960: 165). Relating to the latter, subordinates who observe a Professional ethical conduct from a certain manager, who then happens to have the interests of subordinates at heart is most likely to be respected by the subordinates, and thus they develop dedication to their work.

According to Rossouw (2002: 05), what really matters in organisational Professional ethical conduct is the rigour associated with scientific study be applied, so that we might obtain objectives of social scientific knowledge of this domain. In this regard, one may say that reliable and justifiable methodologies are employed, in so that the outcomes produced by the research will be able to bear and withstand rigorous scientific scrutiny. Henceforth a knowhow that is produced in such a fashion is to deepen the human thought-process, consideration and knowledge about Professional ethical conduct well enough to be to discern patterns in personal and organisational ethical behaviour. Moreover, this position according to Simmonds *et al.* (2011: 70) must be able to uphold include justice, equity, fairness and individual rights.

2.5.3 Organisational interest position

According to Sindane and Uys (2014: 393), decision-maker bases decisions purely on honesty, fairness, loyalty, accountability, and justice, and thus to protect the organisational interests. Here, the Professional ethical conduct is aligned so close with the objectives and goals of the organisation. Rossouw (2002: 05) maintains, it is important to recognise that ethics should not be regarded as mere constraint for the economic behaviour of the organisation but should be seen as a constructive means to achieve economic success. In this respect, organisational ethics should be shown to be essential in the quest organisational co-ordination and the achievement of strategic objectives, and the study of ethics should be geared towards showing the intrinsic link between ethics and organisational goals, and ultimately, the organization's economic performance, amongst others, these economic performances are:

2.5.3.1 Effectiveness

According to Du Toit *et al.* (1998: 115), the economic value of effectiveness refer to the extent to which overall goals are achieved. In this context, targets and goals are used as reference of the higher level of authority. This may be general in nature, and

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to the responsibility of the highest levels of management. For instance, the extension of democracy, increasing the scope of an individual freedom, or even the elimination of substandard housing or the provision of health (Du Toit *et al.* 1998: 115) demonstrates. Here the organisational economic targets and goals are a reference to more specific and measurable activities of the organisational setup.

2.5.3.2 Efficiency

Generally, efficiency ensures that maximum output is achieved at the minimum level of inputs. It is said that efficiency is incorporates the economy at large. Also, du Toit *et al.* (1998: 115) state that efficiency, measured by ratio of input to output. This refers to optimal use of scarce resources to the quest of attaining policy and programme objectives and aims.

2.5.3.3 Productivity

Productivity is an economic measure of efficiency which summarises the value of outputs relative to the value of the inputs used to create them (Bates, 1993: 173). In this regard, public officials, particularly the executive or management should strive by all means to obtain an economic value through setting up and implementation of ethical codes of the organisation.

Furthermore, Surbhi, (2018: 18), provides that a positive bond between Professional ethical practice and organisational performance can be established, it would therefore be less necessary for ethics to be endorsed to a level or degree of inculcation. Even though this can be the case, a thorough empirical investigation that will seek to produce objective and convincing evidence about the link between ethics and economic performance of the organisation will be necessary. Such enquiry is bound to yield results, but if not, Rossouw (2002: 07) suggest that the subject of ethics is most likely to enter mainstream of economics discourse and is equally unlikely to be integrated into organizational goals of any business or organisation.

2.5.3.4 Ethical guidance position

The ethical guidance position seeks to setup precise standards of ethical conduct by which to evaluate economic activity (Rossouw, 2002: 07). Setting up precise standards for Professional ethical conduct should occur in a macro dimension of economic activity. Wherein Gyekye (2010: 34), supports that morality of economic systems and

macro-economic policies can be evaluated, in what is referred as meso-dimension, which the moral obligations of an institution can be examined, and also be done so on the micro-dimension whereby the internal (intra-organisational) behaviour can be subject for Professional ethical conduct judgement (Entwistle *et al.,* 2005: 549).

Amid all these levels and dimensions that have been discussed, Surbhi (2018: 22), provides that the basic assumption of ethical guidance position remains that Professional ethics standards should never be compromised or even co-opted by economic interests. Such a view emphasizes that the prevalent economic practice at the time is not enough to be used as an ethical parameter or yardstick of how public service institutions ought to be conducted. In this regard, Rossouw (2002: 07) stresses that ethics must maintain its critical distance from economic activities so that moral failures within economic activities can be exposed.

2.5.3.5 Ethical control position

The ethical control position differs from the ethical guidance position. Rossouw (2002: 07) maintains that ethical control position is about judging economic activities according to normative ethical theories. Rossouw (2002: 07) states that ethical control for economic values can be achieved on two fronts which is external and internal control. The external control can be achieved through political means when economic activities are regulated through legislation, regulatory institutions, and political pressure. Professional ethical control can also be achieved internally through setting up its internally procedures measures and standards, and policies within public sector institutions that will to larger extent minimise ethical failures. Lefto-Evertte, (2013: 32) stipulates that the major purpose for ethical inquiry is merely to expose areas that are in need of either external or internal control of ethical conduct.

Finally, to ultimately and successfully understanding Professional ethical conduct, it is reasonable to consider its conceptuality, and therefore, an interaction of goodness, self and other people's needs and interests. This commands the comprehension of professional ethical conduct, as this gives cognisance to the intrapersonal, interpersonal and environmental factors around what is deemed right. Putting positions of ethics in practice to comprehend Professional ethical conduct, organisational position comes into existence, and it is based on among other things, decision-makers place final choices and conclusions purely on honesty, fairness, loyalty, accountability, and justice, and thus to protect the organisational interests.

Whereas on the other hand, social constructs that serve as a codified societal 'rulebook' for individuals, communities, organisations and nations to follow is formed by values and principles.

Furthermore, as widely argued in previous sections of this study, values and moral standards are, therefore, not universal, hence are different from Professional ethics, although there is a tendency to use values and ethics interchangeably. So, it is sensible to provide that Professional ethical conduct in municipal governance is more about administrative justice, this not solely concerned with normative guidelines for public administration and management, but it rather concerned about guidelines relating to the justice of administration as contained in Section 24 of the Constitution, and in the Promotion of Administrative Justice Act (PAJA: 3 of 2000).

2.6 PROFESSIONAL ETHICAL CONDUCT IN VARIOUS CONTEXTS

The concept Professional ethical conduct is one of the broad concept and not only in the public governance but also to private businesses, hence it has it receives great attention around the globe. The contexts and setting it receives attention are discussed below.

2.6.1 Professional ethical conduct in the context of South African PPS

According to Rossouw (2002: 46), ethics is considered in a process by which the clarification of a right and wrong and act, and thereby opt to on take what right in a particular setting and situation. Moreover, the Professional ethical conduct is, a set or system of moral principles that are generally accepted in a work/professional space. It would therefore be sensible to conclude that the public service should invests in ethics in order to achieve government's objectives (Mle, 2012: 29). Gyekye (2010: 38) provides, that ethics become more significant in the workplace, because the certainty is that once people start doing things in a proper manner, and withdraw from any acts of immorality and decadence, then the desired results are obtainable.

In this regard, wastages and inefficiencies would be avoided, consequently the municipalities would be on the verge for growth and development which will not only compound to growth the PS at large but rather the entire socio-economic sector of South Africa. Moreover, corrupt activities as revealed in the VBS Mutual Bank – The Great Bank Heist of around 1.2 billion report released on 10 October 2018 which in our view exposed the latest epitome and essence of maladministration in South Africa,

self-enrichment and corruption in the public service and administration (AGSA, 2019: 12). The report further maintains that the impact of this loss is still being felt by the Municipalities concerned, where service delivery has been affected.

According to Malan *et al.* (2001: 74), Professional ethical conduct is not a new-fangled topic in the South African PS. Supposedly, the subject under review triggers an important element in the PS, because it appears to be a 'broad norm' that delineate the manner in which public servants should exercise the judgment and discretion in carrying out their official duties. These values and norms are better reinforced if there is an existing system of administrative policies. Van Der Waldt and Helmbold (1995: 65) provide an example whereby management practices, and oversight agents offer incentives and issue penalties to ensure that public officials carry out the allocated duties in a professional ethical manner thus avoiding wrong doing while conducting the public duty.

According to Maesschalk (2004: 40), New Public Management (NPM) has a definite impact of the ethical decisions of administrators. NPM can be a vehicle for growth and development, not only in the practice of public administration but rather for the economy. Presently, ethics appears to be a distinct and urgent aspect of public administration. Whether it is a national leader invoking a 'war on terror' or a local city manager proposing an inefficient transportation plan, the consequences are almost always cited as the main reason for an action.

2.6.2 Professional ethical conduct in the global context

According to Agbim (2018: 20), highlights that reports of Professional ethical scandals are a common place in the world. Ismail, Pillay, Mabuza and Xolo (2014: 571) maintain that Professional ethical conduct come into existence as a result of differentiating what is right from what is wrong, in the absence of this differentiation, unprofessional ethical conduct which compounds corruption. These kinds of situations are a global phenomenon for example, the UN (1997: 29) contends that corrupt practices refer to 'offering, giving, receiving, or soliciting, directly or indirectly, anything of value to influence the action of a public official in the selection process or in contract execution'. Bribery is one of the leading acts of immoral actions in the public sector.

According to Gurria (2009: 19), bribery as a definite form of corruption that is defined as a voluntarily giving something of value to influence performance of duty, either by

doing something improper or failing to do something they should be doing within the authority of the position. Nepotism is also one of immoral acts in the PS. Lewis and Gilman (2012: 72) portray nepotism as the practice amongst those with power and influence of favouring relatives or friends especially by giving jobs, and also giving them unfair preference and advantage for a job opportunity.

Additionally, Du Toit (1991: 101) provide conflict of interest is arguably one of the driving factors to Professional ethical misconduct, other countries around the globe have reliant plans in place in order to curb the problem of conflict of interest that compounds to Professional ethical misconduct in the PS. For example, Vyas-Doorgapersad *et al.* (2017: 47) state that the USA legislative system requires all political appointees to be vetted by a Senate Appointments Committee. Additionally, CJMM (2010: 1-8) provides that the code of conduct requires *inter alia;* councillors and other members of the council to reveal to the municipal the CJMMC, or to any committee of which that the councillor is a member, and any direct or indirect personal or private commercial interest that councillor, or any spouse, partner or business associate of that councillor may have in any matter before the council or committee.

Considering the gravity and rate of conducts on Professional ethics in South African PS, it is appropriate that the country institute such practices into its system. This can be done through the vetting process, the National Vetting Strategy (NVS) developed in December 2016 can be utilized in order to with such problems, and this strategy resulted in the establishment of Vetting Field Unit (VFU), which is responsible for vetting public servants. According Duthie (2007: 91) these tasks are done by South African State Security Agency.

Furthermore, Craythorne (2006: 217), provides that in the context of South Africa, Code of Conduct for municipal employees is placed in Schedule 1 of the Municipal System Act, Schedule 1 of this Act applies to every appointed staff member of local government institutions and covers aspects such as general conduct. Such a committee above examines the whole fabric and life history of a potential appointee, and once an appointment is recommended, there is a hope that an ethical step has been cleared. Also, the existence of such a committee serves as a watchdog of untoward conduct.

Finally, Professional ethical conduct has a major need not only in South Africa, but to the entire world. The contribution of Professional conduct in the growth of institutions

around the world should not go unnoticed, considering how the management of professional ethics places its focus on eliminating inefficiencies, wastage and other factors contributing to the failures of institutions. Amongst other, in public sector institution the gross misuse of authority, disregarding for conflict of interests and corruption are one of those contribution. The UN (1997: 31), does pay attention on the following as the prevailing misconducts, offering, giving, receiving, or soliciting, directly or indirectly. In South Africa there is also an attention directed towards such maladies, and the schedule 1 of the Municipal Systems Act is aimed at the combating of such, and thus charting a path to professional ethical conduct, and consequently efficient and effective delivery of public goods and service. Whereas in the global stage professional ethical misconduct is condemned by the global agencies such as the UN through their programmes around the globe.

2.7 SIGNIFICANCE OF PROFESSIONAL ETHICAL CONDUCT IN THE PS

In order to have good governance that is Professional ethical in character, public officials have to first be ethically inclined. Malan *et al.* (2001: 74) postulate how it is understandable that Professional ethical conduct inclination is an individual issue. Somehow it has to be in an individual's upbringing and character, situations, environmental factors in order to be ethically inclined. According to Walters (2009: 01) ethics are concerned with what is essentially human in our nature. In this regard, an individual is thinking and acting in an ethical manner, in order for that individual to resonate with what positively distinguishes humans. Cranston, Enrich and Kimber (2003: 21) argue that ethics is not parochial, and self in isolation but rather fundamentally has a social quality. In this regard, individuals decide to act according or against what the society qualifies. Manyaka *et al.* (2013: 82) argue that ethics are important, considering that they operate as a mechanism for checks and balances against the arbitrary abuse of discretionary administrative power by bureaucrats in the face of Professional ethical dilemmas.

It is important for the PS institutions to clearly explain what is bound to be Professional ethical or otherwise. Malan *et al.* (2001: 75) state individuals' opinions vary as to what is right or wrong, and communicate the repercussions that comes with flouting and rewards that comes with adherence to rule, because individuals differ in principles, values, beliefs and perspective. Cranston *et al.* (2003: 21) state that public sector institutions have set of principles and what is known as ethos in order to elude a

situation of ethical-dilemma, because in a working environment where there are relationships between public officials, consumers of public goods and services (citizen) and external public service providers there might be a rise for ethical-dilemmas. Cranston *et al.* (2003: 21) state that ethical-dilemmas arise from a situation that necessitates a choice from among competing sets of principles, values and beliefs. When principles are competing with the need to acquire something, ethical-dilemma is inevitable, in such situations it is relatively easy for an individual to compromise the ethos.

According to Sindane *et al.* (2014: 398), ethics is normative, considering that its preoccupation is based capacity to differentiate on existing courses of action based on the shared value entrenched in the ongoing organisational practice and in a wider form of shared and communal life. Also, Sindane *et al.* (2014: 402) further argues that a capacity to classify acceptable from unacceptable practices can easily be impaired, depending on competing invested interests from an individual to the other as well as situations of individuals. For example, a public official whom may have a crisis of debts and credit hanging in their heads can easily be corrupted through bribes because that public official wants to service his or her debts.

According to Cameron *et al.* (1995: 80), the code of conduct for public servants as gazetted on the 10th of June 1997 provides that guidelines to public officials and public institutions of what nature or kind of ethical conduct is expected of public servants. The code further indicate on the spirit and essence in which public officials should perform the entrusted duties; the action is to be takes in order to avoid conflict of interest; and the terms of public official's personal conduct and private interest.

It is clear from the above discussion that the significance of professional ethical conduct in the South African municipalities, should be placed on the positive contribution that come into existence as a result of the Local Government leaders who abide by the prescripts of the Constitution and chose to act in a proper manner as required. Moreover, the low rate of public violent protest is the significance of professional ethical conduct of the local governance leaders and officials. Ultimately, there ought to be public order when PSS leaders follow the ethos of governance.

2.8 MANAGING PROFESSIONAL ETHICAL CONDUCT IN THE PS

It has been established that the inculcation of Professional ethical conduct is a critical component of the PS, as it allows proficient conduct among public servants and

officials, which warrants effectiveness and efficiency amongst other things. In support of the previous sentiment, Villegas, Lloyd, Tritt and Vengrouskie (2019: 16) support that trust, credibility and goodwill are absolutely critical in the public sector's quest to contribute towards building a capable and developmental state, that ensures public goods and services are basis and at the forefront development. Based on its importance, ethical conduct has to be maintained and managed through some vigorous activities, and setting up of work standards procedures, codes of conduct for employees and officials, as well as other proper measure that will seek to ensure greater influence to moral behaviour, thus establishing and maintaining ethical and professional conduct in the PS.

In addition, Smith (2003: 93), regard management of ethics as a model of applied ethics involving the application and presentation of pure philosophy, values and concepts of prescribed ethics in the world of objectives and performances. Since management of ethics is regarded as a model of applied ethics, it would then be imperative to provide the meaning of ethics in this case. Sebola (2014: 295), provides that ethics is the standards which guide the behaviour. In supporting of the latter, Lekubu *et al.* (2021: 01), view the management of ethics more as an antidote for bureaucratic corruption in public service and administration.

Since ethics are intricate, it would then be important to extricate and disentangle the intricacies in the concept of ethics. This would give those managing ethical conduct an opportunity to have a clear view in the process of managing ethics. In extricating the process of ethics management Van der Waldt *et al.* (1997: 158), put forward three ideals (i.e., the improvement of standard of living, the improvement of service delivery, and the enrichment of the element of loyalty and contentment of public officials in their respective work spaces.

In consideration to the deliberations above, Professional ethical conduct, has to be inculcated and maintained, hence the management for this concept is paramount, below is the regulatory mechanisms and strategies for managing Professional ethical conduct in the PS.

2.8.1 Practical management of professional ethical conduct in the PS

According to Puiu (2015: 604), management of Professional ethics in the PS is based on the fact that some theories, concepts or instruments are too general, and thus

require a customisation for the PS. The author maintains that the previous point speaks volume to those countries where corruption and unethical conduct trends are high level. The focus should be on key and strategic areas of municipality, such as *inter alia;* finance, SCM and operation in these institutions.

In addition, the human element in the management of ethics is a major part for this exercise as deliberated in the sections above, and thus it ought to be given much need attention and. Considering the fact that it is the human resources of public institution that has the power and knowhow over every resource as well how to utilise and allocate other institution resources. Hence the ethical question is closely linked to human existence, (van de Waldt *et al.,* 1995: 157). It is therefore, important to ensure that the human element of the institution is ethically inclined and manage the ethical conduct throughout. Also, in order for this course to easily surface, it is of utmost importance for public managers to understand the subordinates' and the surroundings of the latter amongst other aspects.

Furthermore, Van der Waldt *et al.* (1997: 41), claim that public managers have to a certain extent be *inter alia*; a sociologist, anthropologist, political scientist, and psychologist. This view is centred on the fact that; a public manager as a psychologist has to know the psychological makeup and aspect of the employees in the organisation, what motivates the employees, the personal makeup and character, how these employees react to certain situation and how decision are taken in different situations. Then as a sociologist, a public manager is supposedly to be aware of how employees' function and coordinate in a group, most certainly on work procedures. As a political scientist, the manager is bound to have a knowhow on matters related to the importance of power, authority, control and influence in the institution. As being an anthropologist, the manager is ought to know how the values, behaviour and attitudes differ amongst various groups in the workplace.

From the above discussion it is of utmost importance to understand that in order for public service institutions to successfully manage ethical and professional conduct will have fully understand what is acceptable in terms of standards Professional ethical conduct. it is imperative to classify, discern ethical and professional conducts that are acceptable in the institution. It is also important to create awareness about the ethical and professional codes in any work environment. According to Miller (1996: 08) obedience and loyalty to certain professional codes is regarded as professionalism,

whereas ethical conduct is regarded as an ability to discern what is right from what is wrong and the opt to do what is deemed right.

Additionally, Van der Waldt *et al.* (1997: 41), is of the view that the word "profession", refers to a type of work with certain unique characteristics, hence professionalism or professionalisation entails *inter alia;* a discipline or degree of learning, the provision of services for free, the maintenance of prescribed standards and a job, career calling. In the context of this study, professionalism refers to the manner in which managers and immediate subordinate officials in the PS behave, also alludes to the fact that this conduct is evaluated according to standards unique to the activities of public managers.

According to Cloete (1994: 64), the prescripts of conduct as values and principles of public administration which emanate from three broad categories, (i.e., guidelines from guidelines from community values, prescribed guidelines, and the body of politic.

This section of the study promises it attention on the practical mechanisms in managing Professional ethical conduct in the public service.

2.8.1.1 Guidelines from the body of polity

Guidelines from the 'body of polity' ranges from political supremacy, public accountability and to tenets of democracy. An example about political supremacy as provided by Cloete (1994: 65) which offer that ministers are the political heads of public institutions and therefore have power over the actions of public officials. While Litvack (2012: 18) provides that public accountability includes the public obligation of the legislative, judicial and executive authorities with regard to the provision of public goods and service, as well as the conduct which is in the public interest. Tenets of democracy imply that government officials must not abuse the power that is conferred and vested upon those officials, and it also promotes the consultation of the community.

2.8.1.2 Prescribed guidelines

Prescribed guidelines are concerned with the distinction of various aspects, amongst others it is; legal rules which means, every action of a public officials must be within the limits of certain enabling provisions of Acts and regulations. Van der Waldt *et al.* (1997: 43) provide that every public official must regard the legal rules as binding,

rather than mere rules in PS institutions. In the case of public service, Sibanda (2019: 15) supports that it is important to ensure punishment to any public official that is found to have transgressed a certain prescribed guideline, for example in order to reduce and eliminate poor service delivery, it has to be regarded as a legal matter.

As for fundamental rights, chapter 2 (Bill of Rights) of the Constitution contains a list of fundamental rights which are binding to each and every member of this country including all legislative organs of the state at all levels of government. Amongst other things Othman and Rahman (2014: 359) enhance that fundamental rights provide for the right to life, equality, respect for and protection of dignity. In the context of public service, Schwella *et al.* (2015: 155) support that this translates to public officials being obliged and duty-bound to ensuring that the provision of fundamental rights is not flouted and disrespected.

At the backdrop of the discussion, Stroker (1995: 34) make a provision that the infringement of the bill of rights provision can easily occur in the public service, for instance a mere delayed of refuse disposal can result to a greater infringement to respect for and protection of dignity, while the provision of unclean water can also infringe the right respect and protection of dignity, however this can also result to greater extent of infringement of a right to life, due to how unclean water can cause illnesses that can consequently lead to a loss of life.

The code of ethics or conduct, as stipulated by van der Waldt *et al.* (1997: 43) that every specialising unit within the PS has a set of guidelines governing conduct. Thus, all public relations or communications officials, health services officials, state prosecutors and other officials have a code of conduct. Subban and Wollman (2008: 39) The codes are regarded as those that do not have any legal authority, moreover, these guidelines are simply procedures that have been formulated over time to ensure adherence to the Professional ethics code of conduct. as much as code of ethics or conduct are to be regarded as merely reflecting the genuine desire of public officials to serve in various communities with dignity and integrity, Schroeder (2008: 13) argue that the transgression of such code may effect a legal enquiry. Whereas Tan (2013: 14) supports that the active citizenship may come to rise as a result of the latter.

2.8.1.3 Guidelines from community values

Although principles and norms may differ from one person to the other and from one group of people to the other, reasonable and rational consensus may exist within a community in regard to principles, norms and values. Such rational consensuses constitute and create the basis of expectations which the community entrust to public officials. Van der Waldt *et al.* (1997: 43) provide values that are informed largely by the various doctrines ranging from:

- Balanced decision making
- Religious doctrine and reasonableness
- Thoroughness
- Efficiency and effectiveness, and so on.

2.8.1.4 Guidelines of conduct in the public service

In all institutions there are plans put in place in order to ensure that a good conduct is first established and secondly maintained. Van der Waldt *et al.* (1997: 46) contend that one can use the conduct guidelines in order to add to or adapt. The guidelines of conduct are employed on both internal and external fronts and perspectives. An internal perspective of conduct guideline refers to the rules of conduct that public managers and supervisory structures in public municipal structures have to comply with during the process of carrying out management and supervisory duties within these organisations.

Moreover, on the other hand, Cheema and Maguire (2002: 46) support that the external perspective of conduct guideline, is a strategy which seeks to ensure that the external factors do not negatively affect the functions of the organisation. Thus Wettenhall and Bhusal (2016: 19), is of a view that the PS institutions are more visible to the public than is the private sector, due to the fact that public service institutions exist to provide public services to the community, thus the public officials have to meet the expectations of those whom are consuming these public services (the public). The public at large expects public officials to carry out tasks vested in a diligent, reliable and accountable manner. According to Sebola (2014: 295) officials, including managers should follow rules of conduct. These rules of have been adopted to fit in with the analysis of the external perspectives.

It is important that public managers and supervisors always act in a manner which promotes moral conduct. This will serve as a point of reference and example to the subordinates. "Ethical conduct has to do with the actions of a man, including attitudes in relation to and motivation for the carrying out of action" (Heyns, 1986: 01). It indicates that; public managers must always portray ethical and Professional conduct when performing their duties and responsibilities, so that their behaviour may serve as an example to their subordinates.

In summary, the management of Professional ethics in public organisation, considering that managing people with various personalities can be a difficult work to undergo. However, it is important that managers in PS inculcate and manage the professional ethical guidelines in order to ensure effectiveness and efficiency in public institutions and thus circumventing triggering factors to Professional ethical misconduct. As this can be daunting task at hand, managers also have a responsibility to learn and master the dynamics of their working environment.

2.8.2 Factors and aspects that may trigger professional ethical misconduct

According to Kekae (2017: 81), there is no single and distinct acceptable definition of corruption is to be found. Meaning, every definition to this phenomenon is subject argument. However, for PS to be ethical, particularly in its senior management level, factors that constitute ethical misconduct and corruption have to be dealt with urgently and diligently (Dobie, 2019: 13). In fact, for PS to circumvent factor that trigger professional ethical conduct within itself, minor issue that minor mischievous and behaviour that seek to disregard organisational rules and code of conduct have to be dealt with grave seriousness. In no time such undesirable acts may generate Professional ethical misconduct (i.e., serious delinquency and corruption) Vyas-Doorgapersad (2007: 285) maintain that acts such as delinquency and corruption undermine the general rule of law, organisational code of conduct and thus deter honest people from entering the PS.

Additionally, it becomes difficult to identify specific manifestation of this phenomenon. However, Rogers (2007: 09) supports that there are a number of evident factors that create a fertile ground for misconduct actions that then appear to be professional ethical misconduct. It is imperative for public manager to avoid a situation of being oblivious to the factors that trigger and prompt undesirable Professional ethical conduct in the institution or even lack thereof. In the South African context,

implementation of national policy is delegated to the executive authority from the legislature; this is done in order ensure that public goods and services are rendered to the general public.

In the process of rendering public goods and services, Professional ethical conduct in public sector institutions has to constantly be at the public's best interest, nevertheless, Rop and Sang (2019: 85) maintain that this can be achieved through ethical recruitment and selection processes in the PS. Murage, Sang and Ngure (2018: 136) support that if executed correctly, ethical considerations in recruitment and selection of public personnel, and appoint technically capable people who are also ethical, public goods and services are most likely to be delivered timorously and with no public dissatisfaction.

The author above further extends that a recruitment that is inclined to Professional ethical conduct stands a ground for an effective and efficient delivery of public goods and services. However, there is a number of challenges that generate and create about undesirable conduct among public officials. Apart from Mafunisa (2000: 05-8), contributing factors to unethical behaviour, which speaks about *inter alia;* role models, fragmentation of the public service; which allude to the predicaments that come as a result of the apartheid regime. There must be a wide variety of triggering aspects and factors, that constantly stimulating poor Professional ethical conduct in the public sector. Van der Waldt *et al.* (1995: 161) argue that there is a difference in opinions as far as the causes and reasons for unprofessional and unethical conduct among public officials are concerned.

Nevertheless, Wenzel (2007: 49) maintain that there is an extent of conventional wisdom about are standard factors that can be regarded as major triggers to poor Professional ethical conduct. There are clear-cut activities that are regarded as unprofessional ethical conduct or those activities that stimulates poor Professional ethical conduct. Fourie (2007: 741) provides a list of clear-cut activities that are regarded to be unethical conduct, amongst others is bribery, patronage, graft, nepotism, influence peddling and so on. However, it is of importance to give attention to those aspects that might result to these poor Professional ethical activities in the PS institutions.

There are factors and aspects that more or less contribute to the poor Professional ethical conduct, and the subsections below deal with factors and aspects outlined above:

2.8.2.1 *Complicated legislation*

The Public Sector Integrity Management Framework (PSIMF of 2014) was initially established because of the gaps in the execution of public policy, procedures and methods aimed at combating corruption and encouraging Professional ethical conduct in the PS. Codes and regulation should be direct and precise without any ambiguities. As Subban *et al.* (2008: 41), support that this framework offers rules and procedures to PS practitioners with the aim to deal with conflicts of interest that arise in areas such as: acceptance disclosure of financial interests; compensation work outside the PS, and post-public employment, and therefore should not have any ambiguities. Around the globe governments have adopted codes of ethics for public officials. Van Jaarsveldt (2018: 44) supports that a code of ethics should describe a standard of integrity and competence beyond that required by the law-which is a bare minimum.

However, an intricate and complex set of regulatory rules and codes with intricacies still exist in PS, and thus create a fertile ground and space for manoeuvres of poor Professional ethical conduct. Subban *et al.* (2008: 41) make a provision that this situation may provide complications to the subjects of the legislation, because the indistinctness and uncertainties of the legislation may result to those whom are subjects to unintentionally contravening it at times, hence poor Professional ethical conduct continues taking place in employees and officials the PS. Nonetheless, Schroeder (2008: 13) makes an argument that adherence and devotion to complex legislation may not be the only problematic aspect of it, but implementation may very well also be a problematic aspect of it all. Implementation may be a tough process if guiding framework and outline is not in place. "The absence of a guiding framework to provide focus, definition and a background for ethics, is one of the main problems in administration ethics" (Denhardt, 1988: 13).

In addition to the above, Van der Waldt *et al.* (1997: 49) claim that due to the complexity and intricacy of legislations and technical points, their execution and control may at times be at variance with the initial purpose. With these intricacies in the administrative rules, public officials and employees cannot be expected to be specialists on all technical aspects of the rules and codes. In trying to ensure that all

rules are intact without any much intricacies, authorities at public sector institutions should implement necessary controls that will ensure clarity of rules. For example, Peters (1993: 51) makes an argument that public managers can go as far as ensuring that wording of the rules is clear so that understanding becomes a lot easier, and ensure that technical aspects of the rules are cleared. After that; public managers should guarantee that employees are willing to adhere to these rules. This can be done in a form of a referendum where public officials voice concern with regards to the rules in questions. Peters supports that such an exercise can be fully achieved through workshops and constant consultation.

2.8.2.2 Inadequate control and accountability

If control is ineffectual, dishonest can exploit that situation for their own gain (van der Waldt *et al.* 1997: 49). Whereas, Litvack (2012: 12) supports that a situation of this nature may make way for opportunities and fertile ground for all sorts of misconduct on the part of employees and officials, because there are many loopholes when it comes to control and accountability. Kluvers and Tippet (2010: 19) conclude that whenever such condition come into existence, a situation whereby public service institutions implement control measures in order to espouse good governance and thus efficient and effective service delivery should come into fruition.

2.8.2.3 Inadequate procedural manuals

Manuals that consist of procedures of the institution are bound to be adequate, clearer and unambiguous. Procedural manuals can be conflicting and confusing to those whom are subjects to it. In this manners, officials and employees may be left with a great deal of uncertainty about how to behave or approach certain work procedures in the organization. To rectify this predicament, Waldt *et al.* (1997: 49) state that unless manuals are practical and written in a way that is relevant to the specific circumstances, misconduct, transgressions and other rules relating work procedures can be resolved. Procedural manuals should be precise and give more attention to prevail circumstances in the public sector, so that officials and employees can find it easy to adapt and understand. This can ensure an environment that is stimulated by professional ethical conduct as officials and employees will be certain to procedures, techniques and processes.

2.8.2.4 Incompetent management and organisations

Incompetent managers may easily lead an organisation failure, particularly in the public service. For example, an ineffectual management of the organisation may lead to the poor provision of the public goods and services. This is underscored by Van der Waldt *et al.* (1997: 50), who state that if the provision of public goods and service is not measured and evaluated, officials may take advantage of the situation. Hence poor professional ethical conduct surface in that particularly institution and thereafter in the public sector at large. In order to ensure that the management of any public institution supress the elements of unprofessional ethical conduct, the management has to first look at amongst itself and see whether or not it has the capacity and the will to supress immoral actions. Thus Kluvers *et al.* (2010: 20) maintain that the major and basic things such adhering to minor or insignificant rules should be prioritized and penalized those contravening such rules. Citing that the flouting of the trivial and insignificant of the can lead to significant and undesired consequences. For example, one should consider the significant negative effect of a municipality officials constantly arrive late at work, or at meetings. The significant negative effect of this unprofessional conduct may be delayed public service delivery, which result to public service protests.

The triggering aspects and factors to Professional ethical misconduct discussed above are critically important for PS institutions, because it is these aspects/factors that uncover how and why misconduct takes place in the public institutions. These aspects open doors and create a fertile ground for misconduct in the public institutions. Public officials in these institutions will from time to time misbehaving due to the human nature. Hence according to van der Waldt *et al.* (1997: 50) people are fallible by nature and inclined to crave for power to varying degrees. So, this demonstrate how important it is to for public sector senior officials have to ensure that these 'triggering aspects to unprofessional ethical conduct' discussed above are dealt with very well, failure to do so will create a fertile ground for misconduct in the PS institutions.

2.8.3 Mechanisms to enhance and control Professional ethical conduct

According to Kyohairwe (2015: 38), building and maintaining ethics and integrity in the PS is a great concern for governments aiming to achieving good governance principles and for ensuring improved public management. Disoloane (2012: 43) postulate that the initiation and maintenance of a code of conduct or ethics is an indication that an organisation is thinking or doing something about ethics. On the larger scale, the Local

Government in South Africa, a code of conduct for municipal staff has been developed as part of the Municipal Systems Act. In order to ensure the surfacing of professional ethical conduct in the PS institutions, measurements to prevent misconduct have to be initiated and executed meticulously and with a precision. Public managers can implement various range of measures extending from formal to informal forms of measures.

The ultimate authority that deemed superior in dealing with malfeasant and Professional ethical misconduct is the Constitution. It is the highest law of the country, outline the basic principles of public administration that must be respected and observed by all public servants in South Africa. As Section 195(1)(a) necessitates that public administration must be governed by democratic values, and that a high standard of Professional ethical conduct must be encouraged and maintained. As part of respecting the Constitution, public servants must present the uppermost standard of ethical conduct when executing their duties. Matsiliza (2014: 1113) provides that the South African Constitution orders public officials to refrain from the abuse of public trust and conduct themselves in a professional ethical and respectable manner. Matsiliza (2013: 109) further provides that there is an expectation on the part of municipal administrators and political office-bearers to contribute towards the formation of ethical culture and fibre when conducting public duties and to espouse the Constitution.

Moreover, all other arrangements that are directed towards combating the challenge of Professional ethical misconduct are all subject to, and thus created in accordance with the prescripts and requirements of the Constitution. Cameron *et al.* (1995: 77) states that when mechanisms for management of ethics are not in place, 'lack of credibility' and 'erosion of credibility' creeps in, hence there should always be a need mechanism to enhance and control Professional ethical conduct. This section deals with the mechanism that can be organised in the quest to enhance, control and regulate professional ethical conduct, and paving a way for efficient and effective goods and services delivery.

2.8.3.1 Role of the general public in public participation

According to Mautjana and Makombe (2014: 51), the poor governance and accountability, that result in poor service delivery, come into existence as a result of the current weak and ineffective platforms for citizenry participation which generate

problems overtime, and hence PS officials and politicians ought to be held accountable by the communities, particularly at municipal level. Thus, Napier (2007: 237) stresses that public participation activities are meant for educational purposes, and by means of which the community acquire information from their representatives.

Furthermore, Smith (2011: 13) supports that such is intended to influence and enlighten the Government; also, for community to gain skills of activist citizenship, to break congestion of public services delivery by achieving good outcomes; for the public to attain some control over public policy process; and for better decision on the formulation and execution of public policy. Mary and Malena (2010: 98-102), make an emphasis that it is government's obligation to share information with citizens, and further make a provision that it ought to be at the heart of how people hold political and administration officials accountable.

According to Hickey and Mohan (2004: 13), the process of citizenry participation consists the chiefly the creation of conducive environments for the public to identify the problems affecting the community and eventually coming up with possible solution-based interventions. Since municipalities do not act alone in the quest to service delivery, municipalities as providers of public goods and services work, hand in hand with the communities, is of paramount importance in ensuring that proper and desired public services are rendered with no hindrance. Munzhedzi (2020: 101) offers that public participation is one of the factors and requirements for effective implementation of public policy in democratic governance.

Moreover, Davids, Theron and Maphunye (2009: 49) support that citizenry participation is an indefinable concept that can be defined differently depending on the situation and level within which it applies (Meanwhile, this term is not restrained to service delivery and policy formulation concerns, however, it is also about preserving public good order at local government level (Nyalunga, 2006: 41). Hence, it is vital that the public is mindful of the governance matters that involve the public, therefore teaching and training the public about governance matters is vital, and this can be done through awareness road trips and seminars.

In addition, Munzhedzi (2020: 93) stresses that the teaching and training of Professional ethical conduct is meant to extend beyond municipalities, it has to touch base on the entire environment of the public sector. Moreover, the public has to be aware of the fact that the local government officials are bound by the Constitution to

act in Professional ethical conduct and thus delivering the public services in an effective and efficient manner. Due to this reason, it is of importance to also provide training to those consuming public goods and services. Plummer (1999: 37) supports that public officials are part of the community, authorities in the public sector nurture specific needs and expectations of the community. With Professional ethical training awareness provided to the community, the community will then be alert of how PS officials should behave when dealing with work, particularly to service delivery work. Another importance of the subject is that training and awareness is that it will result in the community being aware of what the expectation to aspects such as freedom at large, democracy and so on. "The mass media could be of great use in this inculcation task by affording wide spread media coverage" (van der Waldt *et al.,* 1995: 164).

Moreover, Madumo (2014: 131) maintains that a vast and broad public participation is highly necessary for the democracy, and more so, participation can take place in any form or shape, for instance community can express its views through social and main-stream media and even formal community meetings. The Municipal Systems Act specifies that the MM must safeguard and warrant that municipal administration is receptive to the local community needs regarding the participation in the affairs of the municipality. Mautjana *et al.* (2014: 52) assert that this requires the distribution of information for the local community to enable them participate in local government affairs and undertakings. Public participation is highly indorsed at the top structures of governments, the participatory mechanisms put in place do not function properly (Benit-Gbaffou, 2008: 07). Whereas, Osborne (1992: 135) contributes that for a democracy of any country to expand, participatory governance comes into existence because the local communities are being engaged in the processes of governance with the state through community participation structures.

Whereas, Hickey *et al.* (2004: 14) delivers that these organisational instruments include development forums, ward committees and also integrated development processes. The incompetence of these organisational mechanisms has been acknowledged as one of the issues that affect appropriate community participation. Whereas, issues of knowledge and skills, power, gender, social and political marginalisation have also been identified as some of the deterrents to public participation (Benit-Gbaffou, 2008: 08). Whereas, Foucault, (1982: 17) supports that power circulation among the stakeholders defines their will and ability to partake or contribute in this process and decision making.

According to Arnstein (1969: 216), community participation is more about sharing power, authority and warranting those who have lesser political, economic or any other kind of power and authority get accommodated in the processes of influencing the attainment of goals and policies on matters that affect their lives. On relation to the expressions above, Munzhedzi (2019: 87), maintains that municipalities in rural areas still struggle to keep up with the municipalities of the same category but based in the rural areas. This speaks to the challenge of a reality of power dynamics and inequalities in this country's context, whereby municipalities experience challenges on the bases of their location but in the same republic and govern with the same Constitution.

In addition, Lund and Skinner (1999: 39) reveal that in the community meetings held in Durban where informal and formal economy activists were present, the element of power dynamics resulted in the voices of informal traders being stifled and silenced. Hence, Hickey *et al.* (2004: 15) are of a perspective that each of the above elements involve power dynamics that influential on which voices, actors and identities may freely participate in process of decision making. Plummer (1999: 38) acknowledges that knowledge and skills existing in the community also determine the extent to which the public can efficiently participate in government programmes and in processes of decision-making (This is grounded on the outcomes that the extent community understand process of participation and government measures and methods are affected by their level of literacy and understanding). This further implies that proper, devoted and serious community participation processes ought to go as far as teaching community members and other stakeholders about the process of community participation itself.

Moreover, community participation to the greater extent in the decision-making is very imperative for ensuring Professional ethical conduct in the South African PS, and to a greater extent ensure accountability. In order to ensure success in this exercise, public managers are bound to make it more conducive to all parties and stakeholders involved. Therefore, it is inevitable to be structured in a manner that most decisions are taken seriously and the majority should decision should prevail regardless of which party has the majority in the process. According to Theron (2009: 29) vast public participation is designed to exploit communities by capturing influential individuals and groups into the organisations and use them to achieve objectives of their organisations. The organisations are therefore in need of keeping these individuals in

their ranks satisfied in order to sustain itself. This strategy is similar to cooperation, but it is more informal.

In addition, Hickey *et al.* (2004: 16), the 'organisations' is municipalities, and when these institutions use the influential individuals and groups in the communities, this simply mean, municipalities ought to engage those that seem to have a potential to bring to participate in the inclusive governance as it is required by the Constitution. Theron (2009: 30) further provides that vast participation is concerned with involving volunteered public community members as part of the organisations staff. In this regard, the members of the community become member of the municipalities through the democratic means and requirements, and municipalities have to embrace the activity.

2.8.3.2 Regulatory forms

In a quest to ensure compliance with the regulations and other statutory, the Government of South Africa has created some institutions in terms of Chapter 9 of the Constitution to warrant public administration activities that are in line with the values and principles cherished in the constitution (Naidoo, 2012: 113). The latter provides that these organisations include the Public Protector (PP) and AGSA, and they are collectively called Chapter 9 institutions. In addition, AGSA conducts annual audits of the finances of municipalities and other government units. As a part of its audits, AGSA is required to report incidents of fraud and corruption that are detected during the audits. As indicated in the first chapter of this study that the AGSA's reports from time to time disclose and divulge severe financial mismanagement, that which can be derive serious Professional ethical misconduct on Local Government.

Furthermore, on regulatory forms in South African PS, as stated in Chapter 2, DPSA (2016: 17– 32) details the Public Service Regulations, which signifies the Public Service Code of Conduct binding the public servants. This framework functions as a standard parameter for PS bureaucrats and relates to the expectations of Professional ethical conduct on the part of these bureaucrats when attending to their public duties. Therefore, it can be predicted that obedience and respect to this regulatory code framework will enhance Professional ethical fibre and make a contribution in safeguarding public confidence (Public Service Commission, 2015: 01). In addition, it should be foreseen that compliance with the code will ultimately result in efficiency and effectiveness in the provisioning of public goods and services.

2.8.3.3 King Report on Corporate Governance in RSA

In addition to the argued mechanisms for enhancing and maintaining Professional ethical conduct in public municipal institutions, Nevondwe, Odeku and Raligilia (2014: 663) make an argument for a factor of the King Committee that saw its establishment in 1992, under the guidance of Professor King, aimed at providing advisory to the South African government on an enhanced corporate governance. Furthermore, its opening and subsequent report documents Kind I and II) were only applicable to the private sector, and then King III, effect on the 1st of September 2009. This report document applied to private, public and non-government entities (Nevondwe *et al.*, 2014: 664). At the backdrop of this, the PS, including municipal institutions, were required to observe and conform to what is required by the King III Report. Which according to Khomba and Vermaak (2012: 351) is the report that requires PS institutions to not only be fixated on reporting issues related to finance and performance, but also to establish a sustainable reporting system, whereby both internal and external stakeholders get involved in the quest to govern the status of the ethical characters of government institutions, and thus to determine the prospects of stakeholders related to an organisations' reputation on professional ethical conduct.

In line with the King III Report, as part of professional ethics sustainability reporting, organisations in both the public and private sector are bound to measure and evaluate the outcome performance and report on Professional ethical conduct to internal and external stakeholders. Then present good corporate governance that is not alarmed with and fixated to the structure and process, but also a Professional ethical awareness (Institute of Directors, 2009: 14). Furthermore, South African Board of People Practice, (SABPP, 2016: 02) provide that King IV report supports the promotion of good corporate governance as a vital part to running a business or public institution including municipalities and delivering benefits such an ethical culture. Although the applicability of the King III Report in public service is fairly new, the implementation of its recommendations by municipalities with regard to professional ethics management should provide valued information for the study on whether municipalities report on Professional ethics and other related matters (Khomba *et al.,* 2012: 352).

2.8.3.4 Training and development

Training and development on professional ethical conduct for public sector employees and officials should not be done constricted manner, considering that Professional

ethical conduct is a multifaceted and complex issue. If this is done, the purpose of professional ethical conduct is served. Van der Waldt *et al.* (1995: 162), propose that the training and development of ethics should take in place on two fronts, training for public officials and training of the public. Whereas, it is essential for the public to engage into public participation as stipulated in the Constitution.

Training and development with regards to institutional principles (Professional ethical conduct) is bound to be afforded to the vast majority or all officials of the PS, as this has a potential to bring about Professional ethical consciousness or mindfulness to the public officials whom have went for the Professional ethical training and regime, and so forth. training course or workshop should vastly encompass the manner in which PS officials should be cognisant to the needs and desires of the community. The needs of the general public should be at the centre of professional ethical conduct inculcation, because public sector itself is formed to satisfy the community needs. training of such magnitude can eventually lead to the improvement in Professional ethical conduct in PS.

Training and development of public employees are the answer to the eradication of both poor Professional ethical conducts. A customary training course or workshop will provide a preparation for public sector officials with the present needs and demands of the public institutions, and certainly about the future needs and demands of the organisation. "With a view to the new dispensation after the national election in 1994, it is particularly training in democratic values that deserves attention" (van der Waltd *et al.,*1995: 163).

In addition, Schroeder (2008: 91), maintains that democratic values for public service are quite vast, ranging from transparency, accountability, equality, value for money, responsibility, justice and fairness. All these democratic values listed were not espoused by the apartheid government. The training development is also bound to ensure normative approach and intercultural inculcation amongst public officials, as this will serve as an emphasis to the preclusion of any sort of any conflict and misconduct. Van der Waldt *et al.* (1995: 163) state that the public management of ethics could be drawn up, which ought to include, *inter alia*;

- Specific legislation, regulations and procedures regulating the conduct of public officials.

- Measures to prevent confidential information being made available to individuals with the aims of favouring them at an expense other individual.
- Provisions in regard to reasonable and fair conduct in relation to both fellow officials and the general public.

In order ensure compliance on the part of public officials with regards the above mentioned provisions, it is essential to afford public officials with information with regards to the powers and authority associated with specific post. The accountability which is expected of officials in specific posts; and to provide the values and norms that are prevalent within a specific community in general and in a specific department (van der Waldt, 1995: 163).

2.8.3.5 Internal control measures

In order to ensure that public institutions neutralise the challenge of power misappropriation and misuse by the public officials. Van der Waldt *et al.* (1995: 164), offers that internal control measures are necessary since public managers possess power and authority and therefore ought to consistently comply with the requirements of public morality and of general legal validation. Due to such reasons, Van Jaarsveld (2018: 50), advances that it is important for internal control measures to prevent any misconduct that surfaces in the public sector institutions. Hence Sebola (2014: 295) suggest that all decisions and actions which are not in the spirit of moral governance conduct are ought to be exposed so that corrective actions are initiated. legislations and rules that govern employees' and officials' conduct are continuously put in place in all public institutions. However, the problem is the issues of implementation, hence it becomes more important for internal control measures to be employed at these institutions.

The internal control measures are steps that ought to be taken by the leaders of public institutions in ensuring that the Professional ethical conduct is intact. Haque (2007: 604) postulate that internal accountability is vital in order for the PS to perform well, the public should have trust in it, hence the leadership and staff members of public institution ought to go an extra mile in accounting to their immediate 'clients' (citizens). According to Haque (2000: 18), the lack of accountability and transparency reduces clarity with regard to the governance system, and if that is left unchecked, it is prone to corruption. Cheteni *et al.* (2017: 15) articulate that lack of transparency and accountability as measure and mechanism of internal control poses threats to the

implementation of good governance practices, and the following amongst others might be affected:

- Provision of public goods and service – whereby inefficiencies and ineffectiveness in the provision of public goods and services jeopardizes the standard, (e.g., poor provision of water, waste collection etc. at some local Municipalities).

- Social standing and status – Professional ethical misconduct is observed by the public as a detrimental force to the society, and may result to a damage of credibility, whereby the public lose its trust to Government institutions.

- Organisational culture, standards and intentions – the lack of accountable leadership shared with a philosophy that is self-fixated and inward in outlook, and serves the financial benefits of individuals, and this is a result of a poor internal control measures has been detected in some municipalities (Cheteni *et al.,* 2017: 15)

In summary of the above discussion, it is clear that public administration practitioners may from time to time flout regulations and guidelines that seek to ensure Professional ethical conduct. Hence, both internal and external mechanisms to control and maintain Professional ethical conduct in the municipalities are very crucial, considering that in the absence of moral behaviour on the part of public officials would result in what can be deemed a plethora of poor Professional ethical conduct and thus poor service delivery. The process of public participation should not be undermined; it is imperative as it appears to ensure that the community interacts with the municipal authorities.

This process affords the municipality with an opportunity to engage on matters relating to services and provision of the latter. This assists in collecting information on what goods and services are of high demand, therefore public participation affords municipalities with an opportunity to prioritise on the provision of services. However, as positive as public participation may occur to be for municipalities. It can only be a Professional ethically inclined Local Government leaders that can considers this democratic process to take place. Those that lack Professional ethical conduct may not allow the community to partake in municipal governance, as this actions constitute deprivation of the communities' rights to participate in the municipal affairs as enshrined in the Constitution. Ultimately, this act establishes a poor Professional ethical conduct.

In summary of the discussions above, public participation may be one of proper mechanism and measure for Professional ethical conduct in municipalities, as communities will vouch for good conduct during the interactions with the municipal authorities. However, the issues of power dynamics may take charge, and in this case, the relatively illiterate community members can lose their voice during the course of public participation, and thus fail to grasp on critical matter relating good governance and service delivery. Considering that a majority of the matters discussed during the course of public participation may contain contents of high literacy, hence the local government leaders should be at all times be of high integrity and not take advantage of such situation. Moreover, the regulatory reforms ought to ensure that the public service delivery occurs in the manner that is mandated by the Constitution and its prescripts.

2.9 CONCLUSION

This chapter dealt with the analysis of various factors and features that contribute to this study. Firstly, it has to provide a breakdown on both Public Administration and public administration, so to afford the difference, and thus arrive to the phenomenon PS. The analysis of these concepts arrived to a conclusion that both the concepts do not denote a same gist and substance, however there is a correlation in both concepts. Public administration as a field of practice is older than it as an academic field, however, as new as it is, Public Administration is declared to be significant to the practice as it offers the synthesised information through research to ease practice of public administration.

Subsequent to this, SCM has been discussed as one of the major components of public service, and it has been concluded that SCM is of importance for the delivery of public goods and services. Thus, there are laws that regulate the public procurement and supply, and which have been discussed as part of the study. These supply chain and public procurement laws are grounded on the spirit of the Constitution that seek to ensure there is integrity in the processes. This includes the element of professional ethical conduct in ensuring efficiency and effectiveness in service delivery, as a result, the Primitive factors towards Professional ethical conduct have been discussed.

Moreover, theoretical context of ethics has also been afforded whereby approaches and perspectives on the phenomenon of Professional ethical conduct was analysed

to give more conceptualisation on the concept. This was done with a purpose of warranting significance of this concept to the PS, and thus, the reasons to manage and maintain the Professional ethical conduct in the PS has been part of the synthesis. The revelation portrayed an importance for this exercise as it safeguards the professional ethical fibre in the PS, and subsequently pave a way for better governance that affords effective and efficient public service delivery.

The following chapter is premised on dealing with the research methodology that is applied in this study.

CHAPTER THREE:
RESEARCH METHODOLOGY AND DESIGN

3.1 INTRODUCTION

The previous chapter reviewed the literature related to this study, based on Public Administration both as a scientific field and practice. Moreover, Professional ethical conduct in the world of work, particularly in the PS was discussed.

The current chapter focuses on the research methodology and design that is used as the blue print of carrying out the study. Research methodology reflects and explains the lucidity behind research methods and techniques (Welman, Kauger & Mitchell, 2005: 02). The paramount section of this chapter rests on the research methods that are utilised in the study, as well as the foundation and rationale as a justification conducting a conceptual study.

Subsequent to this, the research design is discussed, which is placed to suitably provide responses to how the research problem is tackled. A transitory clarification of the research population and therefore sample, data extraction and analysis are detailed. Afterwards, the quality criteria required for the specific methodology is defined and lastly, ethical considerations are clarified.

3.2 RESEARCH METHODOLOGY

This section of the study comprehensively outlines the methodology and design of this research. In so doing, the methodology and design are explained with a purpose of providing clarity.

3.2.1 Research methodology

According to Sekaran and Bougie (2010: 14), research methodology is the route through which researchers ought to pursue their research. In addition, the latter further cite that it demonstrates the pathway through which researchers articulate their research problem and objective and make a presentation of their research findings using the data acquired during period of the study. This particular study has articulated and framed the research problem in chapter one (section 1.3), research questions (section 1.4) and research objectives on (section 1.5). In addressing the research

problem, the study relied on a qualitative conceptual research method and which makes use of secondary data. According to Maxwell (2013: 107), conceptual research entails utilising existing data as a basis and foundation for creation of rational, and to solve the research problem. Also, Baran (2019: 10) supports that the conceptual study exclusively relies on the examination of existing academic data in order to effect research solution and thus formulate new knowledge. In responding to the research problem, the researcher used existing reports and relevant academic data to back up the reports, thus providing a response to the research question.

3.2.2 Qualitative Conceptual research

According to Xin *et al.* (2013: 68) there is a dearth of research on Conceptual research. However, Mora, Gelman, Paradise Cervantes (2008: 15) assert that conceptual research is found to be one of the most used research methods, and extend that this research method offers an augmented version of Empirical research findings. Gilson and Goldberg (2015: 128) argue that a conceptual study is normally rests its focus on the proposition of new and improved constructs relationships; the purpose is thus to develop logical, complete and far-reaching arguments concerning these associations rather than testing them empirically.

According to Xin *et al.* (2013: 69), conceptual research can only lead to valid knowledge if it is supported by empirical observation. In addition, a Conceptual research is often as a preliminary stage for a wider research process, thus used to clarify research questions and hypotheses and as a reference point for interpreting empirical data. Therefore, it will be in interest of the researcher of this research study to use the findings in chapter 5 as a point of departure for a new empirical study. Xin *et al.* (2013: 69) argue that conceptual and empirical study are inextricably intertwined in the creation of knowledge. More so, because it can only yield valid knowledge only if it supported by the empirical control.

Moreover, Keat (1981: 02) maintain that the truth and falsehood of a scientific theories and concepts depends exclusively upon their local relationships to the empirical data provided through observation or any other ethnographic scientific strategies i.e. questionnaires, interviews and focus group. In the study under review, empirical evidence such as that which gathered by the CJMM regarding *inter alia;* (section: 4.5.8.1) under theme: 8 public opinions on basic services in the CJMM 2020/2021 and (section 4.5.7) theme: 7 submissions of financial statements and annual reports to the

council was in the methodology to ensure and prove conceptual findings, therefore it true that conceptual research relies on the support of empirical control which proves there is an inherent relationship between these two studies. However, as much as there is an intrinsic relationship between conceptual and empirical research, Bowen and Sparks (1998: 125) depict conceptual research as an opposite term to empirical research covering all non-empirical research. The relationship of these two methodologies cannot be identified as an opposing and competing one, but rather a more complementary in nature.

According to the Xin *et al.* (2013: 73) conceptual research benefits various scientific fields through responding to complex research problems. The latter maintains that conceptual analysis can assist in answering enormous, sketchy and holistic research questions and problems that may not necessarily be amenable to empirical analysis. However, in order for conceptual research to ensure adequate response to big, complex and holistic research questions and problems there must be standardised procedures, more-so defining parameters for this type of research method (Dreher, 2000: 03).

The view above is a fundamental limitation for conceptual research, because it has to confirm and satisfy some of the overall research definition. Kara (2012: 102) uphold that research is defined as the systematic process of founding and confirming facts and previous work, providing answers to existing and new problems, and developing theorems. Furthermore, Creswell (2008: 08) adds that research is a practise that involves the phases of collecting and analysing information on a specific subject. Therefore, conceptual research ought to have standardised systems that are used to answer research question and accomplish research objectives.

3.3 RESEARCH DESIGN

According to Creswell, Plano-Clark (2007: 58), a research design is procedures of gathering, scrutinising and analysing, interpreting and reporting data in research studies. In respect to this research, this qualitative conceptual research study used secondary data to respond to the research problem, questions and objectives. The term 'research design' refers to choices about how to achieve research goals, linking theories, questions, and goals to suitable resources and approaches (Flick, 2018: 105). Additionally, Jaakkola (2020: 23) supports that in a conceptual study, one vital role of the research design is to elucidate the role of each component in the study, and

a failure to clarify this is most likely to render the logic of "generating findings" practically obscure to the reader.

Moreover, in a qualitative conceptual research, arguments to advance a solution to the research problem do not originate from data in the traditional sense but contain the integration of evidence in the form of a previously established theory and concept (Hirschheim, 2008: 433). Furthermore, Ragin (1994: 191) affirms that the research design is a plan for assembling and analysing confirmation and evidence that assist in the creation of responses to a research problem. In responding to the research problem, TS is appropriately placed for utilisation in this study. According to Jaakkola (2020: 18), the TS aims to achieve amalgamation of concepts across multiple theories or literature streams. Additionally, such methods offer a new or an improved view of a concept or phenomenon by linking previously isolated or discordant pieces in a innovative manner. Considering the latter, the research under exploration seeks to offer a new and enhanced view on the research subject under investigation.

In addition, there are some research designs that could be considered for this research due to the connection and compatibility into this research, *inter alia;* is the Theory Adaption design. Vargo and Lusch (2016: 06) sustain that studies that focus on Theory Adaptation intends to amend an existing theory or concept by using other theories or concepts. TS and Adoption are similar due to the contribution they effect through revising existing knowledge with a purpose of bringing a new perspective on a phenomenon. Also, TS aims at bringing an enhanced and integrated view on the phenomenon under exploration. It for such reasons, TS is best suitable and thus chosen as the research design for this study. In support of the latter, Jaakkola (2020: 19) maintains that TS necessitates the researcher to elucidates and untangles the conceptual foundations, building brick and mortar that diverse viewpoints use to conceptualise a certain marvel, and look for a common ground on which to build a new and enhanced conceptualisation.

Additionally, chapter 2 of this study dealt with the elucidation of the conceptual underpinnings of the research subject. This is dealt with through consultation of related academic research data, and wherein there was an identification of conceptual ingredients (themes) emerging from the literature review that is related to the research problem. Subsequent to this, is the document analysis stage undertaken in chapter 4, and which provides an analysis of the themes or insights in conjunction with the

documents. According to Bowen (2009: 28) document analysis is a methodical process and procedure which undertakes an exploration of either electronic and/or printed documents. In this regard, official government endorsed documents are consulted for analysis of the themes and thus formulation of a new and enhanced conceptual base for the research subject.

The analysis of these themes in accord with the selected official government-endorsed documents (i.e., mainly AGSA audit reports, CJMM IARs, PSCSA reports, and academic-endorsed research articles among others) was to determine the circumstances and limitations of Professional ethical conduct in the CJMM. The document-analysis was utilised as data collection method, whereby the literature ingredients were analysed. The utilisation of content analysis has allowed the researcher to validate and re-examine the existing information that is relevant to the research subject.

In accordance to the above, Vafaei *et al.* (2014: 04) postulate that process of pinpointing themes which emerge from literature review is not final, however it is followed by a vigorous analysis that involves an examination of gaps in theories and concepts around the research subjects. Moreover, in this study, data were assembled from secondary sources, analysed, and thereafter where necessary conclusions and deductions were drawn. Jaakkola (2020: 18) maintains that the research design in conceptual research explains how the ingredients of the study were selected, acquired, and analysed to effectively address the research problem and thus provide a solution to the problem.

3.4   POPULATION AND SAMPLE OF THE STUDY

This section of the study deals with the population and sample of the study.

3.4.1   Population of the study

The population of a study does not necessarily refer to people as objects of the study. In fact**,** as stipulated by Welman *et al.* (2005: 52), the population is the research object and may denote groups, people, organisations, human products and events, or conditions to which they are exposed. In the same manner Cant, Gerber-Nel, Nel and Kotze (2005: 55) maintain that population is the total number of individuals, groups of individuals or segments of society that are of interest to a subject of research.

Moreover, Strydom and Delport (2011: 376) highlights that research population has a very strong relationship with the research problem, and therefore, population contains components of the problem concerning the research. For example, in the context of this research, the premise of the hypothesis is Professional ethical conduct in the PS, case of CJMM. In the empirical research scenario, the study population would be senior management, officials and employees of the municipality and its entities.

A conceptual research makes use of the secondary data that has been developed and tested through empirical means, hence official documents consisting findings of an empirical method from the municipality. Accordingly, Jaakkola (2020: 18) confirms that in an empirical research, the researcher determines what data are needed to address the research questions and specifies the research population and sampling criteria as well as the research instruments. In a similar manner, a conceptual research should explain how and why the concepts on which this research method is grounded have been selected.

Therefore, for the interest of this study, the population is the secondary data of the JCMM, i.e. the official documents consisting information concerning the research subject in the CJMM. Additionally, a certain segment of the population has to be meaningful and comprehensive chosen in order to make a representation of that particular population, hence sampling of the population comes into play, and in the case of a conceptual research, it is referred as sampling of the literature.

3.4.2 Sample of the literature

In relation to this study, sampling of literature involves selection of relevant academic research data, municipal AGSA reports. Neuman (2011: 219) states that 'sampling' is a process of selecting a set of cases from a larger population of the study in order to use that set to generalise to the larger population. The selected case is called a 'sample population' or just a 'sample'. Whereas, Jaakkola (2020: 22), advocates that in a conceptual study, the point of departure in sampling the literature is to start from a 'focal phenomenon' that is observable in terms of academic standards, but have not been adequately addressed in the existing empirical research outcomes. In this study, the researcher identified relevant scholarly publications then used as a literature for chapter 2 and thereafter formed themes in chapter 4 based on the literature generated on the second chapter, and subsequently analysed the themes using municipal, AGSA's reports, academic journals, books in trying to identify gaps in theory and

concepts of the study under exploration. The researcher interpreted and analysed the themes in a manner that can be read and understood within academic settings.

Furthermore, the choice of conceptualisation in trying to sample the relevant literature is based on the chosen concepts, and how best fitting to the focal subject, and also how these concepts complement in conceptualisation of the research focal subject. Jaakkola (2020: 22) further highlights that one key issue in this regard is how the researcher conceptualises outcomes of the empirical phenomenon. In selecting particular concepts during conceptualisation, Jaakkola (2020: 22) explains that the researcher is 'de facto' in making arguments the conceptual ingredients of the empirical phenomenon in question.

In a conceptual research, then, the researcher meticulously chooses a sampling of the literature used to formulate themes from the research population in order it best suit the research needs and thus address the research problem. Scientifically, the data collection method to be used is a non-probability method that is to be used in a purposive sample of the literature. Vargas and van Andel (2005: 244) maintain that non-probability data collection methods use purposive sampling, and this is whereby researchers choose information out of convenience. According to Ritchie and Lewis (2003:77–78) in social sciences research, a key difference is found between probability and non-probability samples.

In this study, the sampling of the literature from relevant data as outline in section 3.4 above i.e. AGSA reports from the period of 2017/2022 and the CJMM IARs from the 2018,2019/2021, for chapter 4: Data analysis and interpretation of findings. The arguments as a form of sampling of the literature will be made concurrently with the themes and the government endorsed reports as outlined in section 3.4. Furthermore, the reports make reference to AGSA's for the 2013 financial year, however, the study rests its focus on reports dated 2017-2021, mostly on 2019-2021 AGSA's as provided in section 3.4 above. The major purpose for this choice was to obtain fairly new reports concerning the CJMM. Moreover, the researcher made a vigorous use of the internet whereby various sites were visited, and also using libraries around JHB and Gqeberha, meanwhile for data analysis in chapter 4 the researcher made solely use of the internet search whereby the website of the AGSA and the CJMM were utilised.

Subsequent to this, the categorising analysis was initiated. Maxwell (2013: 107) provides that a categorisation starts with identifying units or segments of data that

seem important or meaningful in some way. Abrahams (2021: 84), themes and sub-themes ought to be developed from these theoretical and conceptual predilections as part of the groups of information. These were termed based on the meaning of data, as it related to the research problem, objectives and questions. Maxwell (2013: 107) formulates that the categorising and grouping of information is done according to themes and codes. Furthermore, Boulton and Hammersley (2006: 323) advise that categorisation and grouping of information should not merely summarise content. Abrahams (2021: 84) states that it should rather replicate the denotation of content and other facets, such as rigidities and functions.

3.5 METHODOLOGICAL VALUE OF THE CONCEPTUAL RESEARCH

This section of the study deals with the measurement and assessment of quality for conceptual research, and this regards the reliability and validity for how the data are obtain and thereafter analysed. Babbie and Mouton (2003: 275) provides that validity and reliability of the research technique and instruments are very vital to every study. The most important aspect of this exercise is to ensure bias free data amongst others. Wessels and Visagie (2017: 159) maintain that researchers in Public Administration ought to ensure validity, neutrality, transparency and reliability.

3.5.1 Reliability

According to Sekaran *et al.* (2010: 18) the reliability of measurements specifies the amount to which it is without bias (error free) and hence ensures consistent measurement across time and across the various items in the instrument. Moreover, reliability is the dependability of the study (Swift, 2006: 107). The manner in which data of this study were collected and analysed determines the study's reliability. The researcher made an effort to maintain consistence throughout chapter 2 and chapter, and thus avoided bias. Furthermore, the researcher ensured that the CJMM IARs and AGSA's reports were backed up by academic data available and related to the prevailing outcomes in the reports. It was the researcher's responsibility to ensure that the research did not fall into premeditated research outcomes, and this was achieved through using available sets of information.

3.5.2 Validity

According to Benz and Norman (2008: 88) validity refers to the extent to which the research findings are likely to be a positive reflection of realities, and therefore free from bias. Chisnall (2005: 55) further states that validity is an essential standard principle and criterion to ensure the dependability and trustworthy of conceptual research. In relation to this study, validity is ensured through the use of valid academic data and official reports (i.e., CJMM, AGSA and PSCSA reports amongst others). These are the documents also used by the government and its state apparatus such as parliament when conducting its business, and this further strengthens the validity of these documents. Moreover, the analysis of these documents was in line with academic and scientific standards. Aaker and Kumar (2000: 17) maintain that academic work avoids bias and deals with conflict of interest and a fair and just manner.

Additionally, Bless, Higson-Smith and Sithole (2013: 237) provide that the academic data explored should be credible in order to ensure validity and reliability of a conceptual research. Also, in warranting validity of the study, the understanding, interpretation of the research findings ought to be standard, and also the procedure has to be has to be applied in an academic recognised manner. Hence, the interpretation and understanding of the research findings depends on both internal and external validity (Abrahams 2021: 90). In the interest of this study, the researcher created a table at the end of chapter 4 (table 4.4), and the purpose of this table is to 0highlight some of the major findings of this study.

3.6 RESEARCH ETHICAL CONSIDERATION

The adherence to scientific research principles is a mandatory requirement for any researcher. Moreover, the researcher ensured that the responsibility of ensuring this mandatory requirement is not discarded. "ethical practice in scientific research is always the responsibility and possession of the researcher and as such depend on them being just, fair and moral people". Moreover, "If we are to develop a scientific research in it will be vital that we share our ethical protocols and techniques with others and that we are capable to protect and preserve our positions as ethical researchers" (Berry, 2009: 91). With regard to the ethical consideration related to principle of ensuring anonymity, in consultation with the supervisor the researcher had to change the envisaged topic on the tittle page which included the name of the municipality. The

name of the municipality had to be omitted in the tittle page since permission was not granted by the municipality under exploration, nonetheless it is included in the in-text discussions for rationality and coherence reasons.

For methodological ethical consideration and thus trustworthiness, the researcher took note various qualities. As Rule and John (2011: 111) indicate that the consideration for ethics in research is linked with the qualities of a study and when practiced well they enhance trustworthiness. In this regard Swift, (2006: 107) specifies *inter alia;* dependability and confirmability as elements for trustworthiness. In trying to ensure that the research process is trustworthy, Guba and Lincoln (1989: 39) propose that the research should satisfy four criteria. They are confirmability, dependability, transferability and credibility. Transferability recounts to the capability of the research findings to be conveyed to other settings. The researcher is of an opinion that the findings of the study under exploration are not only for academic use, but can further be used by government and private institutions based on the content carried by these findings. Credibility warrants that the research procedures are in line with what is intended and replicate the social reality of the research participants, and this regard it would refer to the realities provided by the documents analysis.

"There are a number of approaches to address credibility that include "a sustained engagement" and member checks" (Guba *et al.*, 1989: 39). Dependability warrants that the process is described in adequately to facilitate another researcher to repeat the work, and in this regard the researcher ensure that themes formulated are discussed in details. Confirmability relates to how the study can be compared to other studies. However, this does not apply with this study, as Guba *et al.* (2009: 39) argue that confirmability is comparable to objectivity in quantitative studies. Furthermore, Trustworthiness is an important measure of ethical consideration of any study, and also a measure of quality and rigour in both qualitative empirical and conceptual research, hence breaking down these features of trustworthiness is important for this research.

Finally, the researcher observed the ethical considerations by amongst other things ensuring that the principles discussed above are considered, and also ultimately ensured honesty. Brynard *et al.* (2006: 06) highlight two main necessities for researchers relating to research ethics, namely confidentiality and honesty. This is warranted by an ethical clearance (section 1.10) and (annexures: 1) obtained from the

College of Economic and Management Sciences (CEMS), of the University of South Africa (Unisa).

3.7   CONCLUSION

This chapter detailed the intricacies of the research methodology. It became apparent that the most appropriate research method to respond to the research problem is a conceptual study as a form of qualitative non-empirical research was adopted. Furthermore, it provided a complete understanding of the manner in which data is extracted and data analysis was discussed, whereas TS was selected as a best suitable scientific research design to be employed. This chapter also reflected on the criteria that is aimed at ensuring the methodological quality of this study. This entailed validity, reliability to avoid the element of bias and unfairness. This chapter further established and concluded an assessment of the importance of ethical considerations for a scientific study.

Building on content from this chapter to the subsequent chapter, which makes a presentation for an analysis and discussion of the data that is extracted, analysed, interpreted and presented.

CHAPTER 4:
DATA ANALYSIS AND INTERPRETATION OF FINDINGS

4.1 INTRODUCTION

The previous chapter outlined the research methodology and design used in the study. It has been deliberated that the study will be using a descriptive method, due to the fact that the study seeks to provide answers to questions such as what, how and when on the subject under exploration. Furthermore, this research makes use of the Secondary Data (SD) to provide answers to these research questions. The SD is obtained from the literature that is relevant on the subject and themes of the research.

This chapter focusses on addressing the third objective of the research (refer to section 1.4). Also, the chapter conveys a literature control based on what had been discussed on chapter 2 for example the nature of Professional ethical conduct in South African PS.

The literature review in chapter 2 offered a foundation for data analysis and interpretation which is undertaken in the current chapter (4). This is done through conceptualising the focal phenomenon of this study, and then come up with the themes that have a complement the focal subject of this research. It is worth noting that the literature reviewed in chapter 2 and the scientific-based data in chapter 4 reflects on what was written two or more decades ago as well as recent scientific-based data on the research subject in order to give an overall view of how slow-paced change is in this research subject.

Ultimately, nine significant themes that complement Professional ethical conduct are formulated. This chapter provides an analysis and interpretation of the assimilation, as well as combination of evidence, and thus demonstrating a complementary value of these themes to the focal research subject through using reports about the CJMM, legislations amongst others.

4.2 METHODS OF DATA COLLECTION

Since this is a conceptual study, a Past Time Data (PTD) or SD is used rather than empirical data. Jaakkola (2020: 22) supports that both empirical and conceptual research share a common goal that to generate and create new knowledge. Moreover,

this done through building on carefully selected sources of information combined to a set of research norms and principles. It is noteworthy that conceptual research does not lack empirical insights, and in support of the latter, Cornelissen (2017: 06) argues that conceptual research is built on theories and concepts developed and tested through empirical research methods. As briefly mentioned in chapter 1, section (1.8.2) and later on chapter 3 that TS is the main research design method to employed in gathering data in this research. As Jaakkola (2020: 24) provides that; TS seeks to achieve conceptual integration across multiple theories or literature streams. The data used in this study is synthetic, and therefore will be used formulate a one and unified desirable final research outcome.

It is important to ensure that SD retrieved is valid and usable, hence Silverman (2000: 54) highlights that in conceptual study the key source of obtaining information is to use the collection of official SD. In this study, the official CJMM, AGSA, Google Scholar, AGSA website among other platforms. This research employs the themes as conceptual ingredients and thus to form a comprehensive understanding on the research subject under exploration. Gilson *et al.* (2015: 128), supports that a conceptual research typically focuses on offering new relations among concepts and constructs; the purpose is thus to establish a logical and complete arguments about these relations rather than testing them empirically.

Data is collected in order to fulfil the research objectives and to draw conclusion based on the findings. This is done through making use of the Johannesburg library and visiting the websites of the public institutions mentioned above. This assisted the researcher as it provided more insight about the Professional ethical conduct in the CJMM, as a result the researcher manages to analyse and interpret data.

4.3   ORGANISATIONAL STRUCTURE OF THE CJMM

This section of the study deals with the illustration of organisational structure of the CJMM, and brief discussion of establishment for key functions in the municipality's structure, as well as the elucidation of the executive authority and responsible bestowed upon these structures.

Figure 4. 1: CJMM Organisational structure
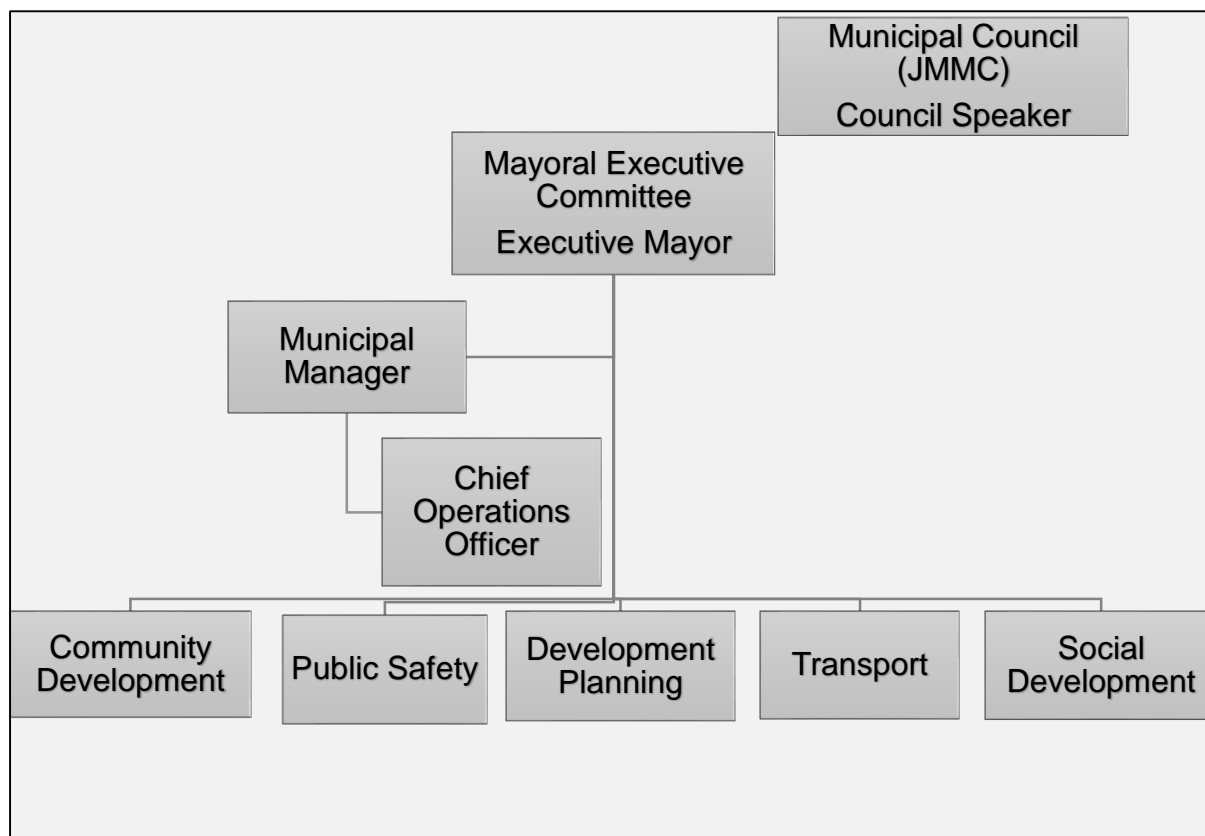
Source: CJMM IAR (2021: 48)

According to Section 48 of Municipal Structures Act, the executive function of the municipality is led by the Executive Mayor (EM), and liable together with the Mayoral Executive Committee for the strategic leadership of the municipality. The EM performs functions and exercises the powers delegated by the municipal council and as instructed by Municipal Structures Act. Section 35(1) of this Act states in with Schedule 3, municipal council must meet and elect an EM and its deputy, a council speaker, and determine the Mayoral Executive Committee responsible for specific portfolios within structures of the municipality and directly accountable to the EM. The municipality's mayoral executive committee ensures that service delivery takes place, including but to improving efficiency, credit controls and revenue, but also the continuous administration of the municipality among other things.

Further down the municipal organogram, Municipal Manager (MM) is appointed by the municipal council in terms of Section 54 of the Municipal Systems Act and is therefore, designated as the accounting officer and the head of the municipal administrative, and in the interest of this study, the CJMMC. This is technical position and yet critical within the municipality, any person appointed as an MM or acting in this position in terms of

subsection (1) of this section must at least have the skills, expertise, competencies and qualifications as prescribed. MM is also the chief information officer of the CJMM and therefore responsible for the management of *inter alia;* Promotion of Access to Information Act (PAIA: 2 of 2000) which provides effect to the constitutional right of access to any information held by any public or private body that is require for the exercise or protection of any rights.

The municipal administration is steered by the MM, who is supported by an Executive Management Team (EMT) in this task, and the responsibilities of MM includes managing financial affairs and service delivery in the municipality. Whereas the role of the administrative arm is to translate policy into workable programmes and deliverables that are measurable. For example, turning a political party's policy into a workable government programme (a), such as to as to ensure that IDP, and ensuring that Growth and Development Strategy (GDS) at the core of what the CJMM does, delivering with professionalism, customer centricity, effective internal decision-making.

The initial role of the Chief Operations Officer (COO) is to ensure that public goods and services are delivered to the public, and further ensure other municipal responsibilities, *inter alia*; a transformative, sustainable, resilient, and most certainly customer-centric service delivery which is done in manner that seeks ensure quality of life for the municipality's residents is improved. Most importantly, the COO manages all the operational departments of the municipality through the delegations of authority, whereas the governance departments report directly to the CM.

In summary, this section of the study offered an elucidation for levels of authority, responsibility and obligations in governance of the CJMM.

4.4   DATA PRESENTATION AND DISCUSSION

This chapter presents significant patterns of themes relevant to the research questions, which the researcher has drew from chapter 2, and thus secondary data analysis is employed. Doyle, Lane, Theeuwes, Zayartz (2002: 84) support that the advantage of using the secondary data is that researchers have choices on which data to be used, how sample is formed and specifically how the data is collected.

Distinguishable components of meaning constituted themes justification that are grouped according to manner in which the current outlook of the CJMM. Chapter 2 reflects the relevant theories, concepts, notions on Professional ethical conduct. Thus,

overall, literature revealed that Professional ethical conduct is key in achieving efficient provision of public goods and services. Colley and Guery (2015: 116) support that public service is a profession with demand for high standards of efficiency in service to the people. Furthermore, the literature review revealed that a conceptual framework for the responsiveness and answerability to Professional ethical conduct, supply chain management, public accountability, regression in audit outcome, irregular and wasteful expenditure, financial statements and performance reports, submission of the annual reports to the Council, citizenry participation and service delivery.

Nine themes were derived from the data analysis and some interpretations are presented regarding the concept of Professional ethical conduct in the CJMM. Data is discussed and contextualised in the light of this concept. The nine themes identified are:

- Responsiveness and answerability

- Supply Chain Management

- Public accountability failures

- Regression in audit outcomes

- Irregular and wasteful expenditure

- Financial statements and performance reports

- Submission of annual reports to the Council

- Citizenry participation and service delivery

- Consequence management

Each theme has of sub-themes which have extracted from the discussion of themes. A summary of the categorised themes is provided in table 4.1 below:

Table 4.1: Summary of   themes and sub-themes

Themes	Sub-themes
1.1 Theme 1: Responsiveness and answerability	- Oversight - Political-managerial executive

Themes	Sub-themes
	• Executive-managerial and staff relationship
1.2 Theme 2: Supply Chain Management	• Internal audit reports • internal audit team's relationship with the Group Strategy, Policy Coordination and Relations • Compliance with Supply Chain legislations • Financial breaches and gaps • Material and non-material findings on compliance
1.3 Theme 3: Public accountability failure	• Financial health of Municipalities Delivery of public services and maintenance of infrastructure • Service delivery and maintenance of infrastructure
1.4 Theme 4: Regression in audit outcomes	• Supply chains systems. • Members of Audit Committees and Municipal Publica Accounts Committee (MPAC). • Control of Supply Chain Management activities
1.5 Theme 5: Irregular and wasteful expenditure	• Risk Management. • Failure to prevent irregular, wasteful and fruitless expenditure
1.6 Theme 6: Financial statements and performance reports	• Value for money • Cash-flows • Quality of financial reports and statements

Themes	Sub-themes
	• Financial statements and performance reports used by creditors and not only Councils for governance measures
1.7 Theme 7: Submission of annual reports to the Council	• Political accountability
1.8 Citizenry participation and service delivery	• Public engagements and participations • Quality of life • Gratification on consumption of services • Citizens power in governance
1.9 Consequence management	• Lack of financial and performance accountability • Accountability is a core principles of sound governance • Need for effective oversight and audit committee • Senior executive members deliberately not pursue serious misconducts • Covering up of subordinates and other colleagues • Available legislations not used to recover funds lost due to misconducts

Source: Researcher's own compilation

4.5 THEMES

Nine significant themes are formulated and coded based on the literature reviewed on chapter 2 of the study, and thus various sub-themes have emerged as a result of the analysis of these themes. Providing attention to Professional ethical conduct, the following themes have been identified (i) Responsiveness and answerability, (ii) Supply chain management, (iii) Public accountability failure, (iv) Regression in audit outcomes (v) Irregular and wasteful expenditure (vi) Financial and performance

reports (vii) Submission of annual reports to the council (viii) Citizenry participation and service delivery (ix) Consequence management.

4.5.1 Theme 1: Responsiveness and answerability

As outlined in chapter 2, under (section 2.4.1) that the value system paves the way for quality leadership. Hoekstra *et al.* (2016: 54), governments with high quality leaders that are responsive and answerable to the public have a successful governance. The latter cites that the public sympathise with the government, when the government is responsive to its needs of the public, and answerable to its demands. Maphiri (2011: 39) mentions that a responsive and answerable government in the public sector is a major essential requirement for a democratic governance. Oktairyanda, Wawointana and Fakhri (2018: 140) ascertain that Professional ethical conduct is essential for public management in democratic governance, as it inspires *inter alia*; responsiveness to the needs of the community, corporate responsibility, transparency and governance that is espouse law enforcement that hinders elements corruption. Coetzee (2014: 829) stresses that when administrative control systems are weak, whereby there is no responsiveness on public officials, the possibility of maladministration and corruption increases. This situation may very well be a creation of poor oversight by the government senior executive, national and provincial legislature and council.

In the spirit of this research, an instance or picture that could be drawn is that some of CJMM officials fail to account to the CJMMC and to the general public. In this regard the Gauteng Province Legislature (GPL) and thus this institution fails to account to the National Council of Provinces (NCOP) in the national legislature for any unbecoming conduct, (i.e., poor Professional ethical conduct). Moreover, Oktairyanda *et al.* (2018: 143) Professional ethics in public management encourages good governance in the form of accountability, responsiveness, transparency, corporate responsibility, and law enforcement that could block the opportunity for public officials to commit corruption eradication strategy, so corruption became more effective.

The section 195(1)(a) of the Constitution provides that a high standard of Professional ethics must be encouraged and upheld in the PS. Additionally, supporting the latter, Gyure (2012: 24) highlight that it is very important for local government institutions to ensure that accountability is cherished and valued by personnel as well the senior officials in these institutions, as this has an impact in grooming elements of professional ethical conduct in these institutions. According to the CJMM IAR (2021:

11) the EM of the municipality reflects on a number of maladies within the CJMM. "For too long, our residents have suffered the indignities of poor roads, power outages, water outages and an ever-degrading quality of life. Some have even lost jobs including many who have been without work for a long, long time" EM supports.

It is further provided that the CJMM's councillors are inundated and overwhelmed with daily calls from desperate populace for assistance with one service or another. Supposedly, this occurred mainly because the CJMM has not delivered in the in which it ought to. Hence, grievances and complaints of the populace have remained unresolved and as a result public service delivery has been hampered. "But all is about to change", is the concluding remarks of the EM in the foreword of the CJMM IAR (2021: 11). Nevertheless, it is worth noting that these are mere political statements and promises, and not yet delivered. Supposes, if all has to go in order as promised by the EM in the CJMM, there would be Professional ethical conduct in its executives, officials and staff members.

Also, there should also be an effective direction of oversight by all oversight bodies that the municipality is subject to. Additionally, the aforementioned challenges above prove that there is a great need for effective direction for oversight. This also highlights what can be deemed as a political managerial executive challenge in the CJMM, whereby politicians fail to bring valuable governance contribution to the municipality. de Coning, Cloete and Burger (2018: 212), supports the importance for effective political oversight in order to ensure efficiency in the implementation of public policy and thus improve administration.

According to Minnaar (2010: 17), bureaucrats in PS account to political-executive office-bearers and political-executive office-bearers account to legislature or municipal councils in the context of municipalities. Furthermore, Mathebula and Munzhedzi (2017: 08) supplement the Minnaar by providing that the national legislature and municipal councils play a major rule in insuring accountability in all national departments, state owned enterprise, and while on the other hand municipal councils ensure accountability and proper utilisation of state resources through oversight. All oversight institutions in South Africa utilise information as provided by institutions such as *inter alia;* AGSA, PSCSA additionally, Nsingo (2014: 50) provides that the AGSA is a Chapter 9 Institution established by the Constitution as an oversight and control body liable for supervising the management of public finances on behalf of the Parliament.

In addition, Section 188(1) of the Constitution and Section 6 of the Public Audit Act: 25 5 of 2018 (as amended), the AGSA has the commitment and administrative authority to audit and report on all the accounts and financial statements of all public accounting officers. The national and provincial level of departments, public officials and executives in the national and provincial public services institutions are entrusted with the responsibility to manage public resources and assets. While on the hand Botes (1988: 127) supports political office bearers, MMs and other in local government leadership should be held accountable by councils for their behaviour, and for the reason that they are in the employment of the PS in order to ensure that public resources are efficiently used to provision service delivery.

In reaction to the latter Dechsler (2015: 113-116), makes an assertion that, in order to ensure meritocracy in PS and thus manage maladministration, municipal officials ought to ensure rapid responsiveness to the needs of the community. Furthermore, in order for oversight to take place, accountability has to also take place, and this means data regarding facts have to be formulated and presented to those in leadership or management of the municipality, the CJMMC in the case of this research.

There is an overarching pressure on public officials to show a high level of accountability concerning their public duties (Van der Nest, Thornhill and De Jager (2008: 545). In relations to the latter Tummela (2015: 29) supports that in countries such India, a formal examination for PS servants is considered, and thus it is required that these servants must display high level of professionalism and sense of accountability. Whereas, the general overview of AGSA report (2021: 08) financial year reflects that in 257 audited municipalities and 21 entities belonging to municipalities, and it appears that in more than 60% of these municipalities there was no accountability for amongst other things mismanagement of funds and overall mismanagement of municipal processes and procedures. The accountability requirements and the necessity for sound financial management have brought public sector managers in close connection with accountability instruments used in South Africa which include internal audit and the audit committee of a particular public institution. Furthermore, the AGSA report (2021: 09), provides that there is more than 75% of these municipal entities where there was no accountability in particularly to financial mismanagement.

Additionally, the report above highlights that as early as 2013, the AGSA has regularly cautioned national (through the ministry of what is now known as CoGTA), provincial (through a designated & responsible MEC) and local government institutions that are responsible for oversight and governance regarding administrative maladies that are crippling most particular municipalities as well as their entities with mismanagement of funds amongst other things. Caiden (1988: 64) supports that public accountability requires public officials to take responsibility for all that is done in the public's name and be accountable to external bodies and, more so, be held morally and legally liable. In support to the latter Sayeed *et al.* (2017: 91) provide that the holding accountable of public officials by the community has to be prioritised in order for services to be efficiently provided to the community. This also includes accountability in SCM in the municipalities and other all other public institutions in various government spheres. Based on the latter, Sayeed *et al.* (2017: 92) make reference to unethical instances ranging around internal corruption and nepotism when there is a failure of accountability.

Furthermore, PSCSA (2018: 16) sets out that the political deployed municipal officials should be qualified, have the ability to perform the job they do, and most importantly be responsive to community needs before those of a political party they represent. Thus, avoiding the accountability failures which result to poor provisioning of public goods and service. In addition, the AGSA (2020: 12) on MFMA: Consolidated General on the local government audit outcomes stipulates that municipal leaders at both administrative and political level, supported by their provincial leadership, ought to be devoted in turning around municipalities towards the capable, efficient, bound by Professional ethical conduct, and also be developmental institutions as envisioned and mandated by the Constitution, improvements are bound to follow.

In summarising the above discussions, it is clear that answerability and responsiveness are one of the major pillars of democratic governance. Therefore, Professional ethical conduct does not reside in the same place with municipal leadership that is not responsive to public needs and answerable to the concerns of the public. Furthermore, in the instance whereby there is poor Professional ethical conduct, municipal leadership is most likely not to be answerable and responsive to the public, thus maladministration is likely to take charge and provisioning of public goods and services are to be negatively affected. Also, lack of responsiveness and answerability weakens the municipality's systems and thus create a public mistrust on

the policy implementation and control systems of the municipality. In addition, it has been revealed that some officials in the CJMM fail to present themselves in the CJMMC, even to the higher oversight bodies for municipalities such as provincial and national legislature. Such actions are a challenge for democratic governance processes, the Constitution has to be upheld by every member of the society, particularly public officials, as the Section 195(1) of the call for high standards of professional ethics in the PS.

Moreover, the discoveries portray elements of ineffectiveness in the administration, as the EM alluded that there is still some great deal of work to be done in order to achieve fully efficient administration. Poor roads, power and water outages have been reported as issues require urgent attention from the municipality, however, making a political statement is one thing, and delivering on the promises made in the political statement is another thing. The revelations further posit that many councillors in the CJMM are overwhelmed with enquiries from members of the community who are desperate for service delivery. It has come to the fore that political oversight is imperative for ensuring efficient public administration and thus implementation of public policy that is responsive and answerable to the needs of the community. Most importantly, the Public Audit Act, is significant in warranting that that internal auditors and the AGSA uncovers information that may appear as concealed to the public, and this then paves a way for answerability for challenges such as financial mismanagement as alluded above.

4.5.2 Theme 2: The Supply Chain Management

According to Sibanda (2017: 314), metropolitan municipalities have made some notable but short-lived achievements and improvements in the management of Supply Chain System (SCS). These achievements have resulted in some infrastructure projects completed on time due to the manner in which SCSs are handled. However, this is short lived experience, as the AGSA (2022: 04) Consolidated General Report on local government audit outcomes, reveals that it continues to identify and report irregularities and unauthorised expenditure and failure to maintain the weakening municipal infrastructure. Moreover, there AGSA has been quoted highlighting that "the lack of improvement in local government outcomes is an indictment on the entire local government accountability and good governance ecosystem, which failed to act and identify the decline that sustained to be characterised by service delivery challenges

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in local government institutions" (AGSA, 2022: 01). Furthermore, the AGSA (2022: 03) highlights that a clean audit should not be underestimated; it is an important foundation to achieve for a municipality to deliver much-needed services to their communities and spend scarce public resources prudently to improve their lived experiences. The CJMM was downgraded according to the AGSA's standards, the AGSA (2022: 09) reveals that amongst other five metropolitan municipalities in South Africa, the CJMM has been downgraded below the investment grade.

This report establishes that in 2021, the Department of Cooperative Governance reported that 64 municipalities were dysfunctional. This dysfunction is reported to be a result of poor governance, weak institutional capacity, poor financial management, corruption and political instability, and most certainly weak SCM. The report further identifies that in June 2017, 8 municipalities were under administration or provincial intervention. During the 2019/2020 financial year, the AGSA's indicated that there were grey areas in the function of Group Internal Audit Services (GIAS) as obligated by the rules to conduct audit on the indicators and identification of areas where there are glitches before the information is furnished to the office of AGSA.

The Institute of Internal Auditors (IIA) (2014:12) provides that various public institutions have voiced independence concerns and requirements of audit committee members. Badara and Saidin (2014b: 76) emphasise the significance of having an effective and efficient internal audit function, citing that if an internal audit function carries out its function well, it then serves as an effective means of controlling and encouraging a system of accountable and good governance within any municipal unit. Whereas, the aforementioned challenge of the GIAS may very well be the case of internal auditors being misused and controlled by the municipal senior officials in for misconduct that seeks to benefit those senior municipal officials, and this may compromise the audit outcomes. Considering the latter, internal audits in the PS must be carried out in accordance with the standards of the Institute of (IIA, 2018: 20).

A well-functioning internal audit unit encourages accountability (Tumwebaze et al., 2018: 14) emphasizes. The AGSA (2021: 29) discoverers that a penalty has been imposed on the municipality for the construction of fire station without prior authorisation. In further revelations, the AGSA (2021) advances that the irregularity aforementioned is regarded as a non-compliance with section 24(f)(1) of the National Environmental Management Act (NEMA: 107 of 1998), and its impact is a material

financial loss that amount to R2,5 million. Furthermore, this report also highlights that the CJMM is still conducting investigation in seeking to determine responsible official(s) and consider the further consider recoverability of the lost fund of the municipality. Accountability is very crucial in the SCM processes of municipalities as it ensures that the municipalities' finances and data concern various matters of the municipalities' SCM are accurate before provided to the AGSA for the purpose of general audits.

Also, in trying to ensure financial accuracy in SCM, Integrated Financial Management Systems (IFMSs) are necessary, as it warrants improvements and competency in governance and provides valuable information for decision-making (Siswana, 2007: 136). IIA (2014: 20), supports that competency is one of the key measures for internal auditors. Moreover, this indicates that the internal auditor has the necessary skills and knowledge to make thorough judgements. However, with the revelation above, the GIAS shows that the CJMM lack quality on internal auditors and how information is managed in this municipality. As stated in the summary of chapter 2 (section 2.3) that internal regulatory systems are amongst other factors contributing towards the failure of municipalities' capacity to maintain proper SCM, and thus the provisioning of public goods and services to the community.

In addition, the AGSA (2020: 36), mentions that another internal requirement in the CJMM is that of a Group Strategy, Policy Coordination and Relations (GSPCR) has to ensure that there is a centre of excellence imposed and unified processes and procedures are applied across all impacted departments/entities of the municipality. Also to ensure that there is evidence and proof of every function, action and transaction within the municipality is available before the commencement of the audit process, and also ensuring that the calculations and measures applied to decide on the reported performance outcomes are proper. However, this report further provides that the above SCM arrangements were not in place in the CJMM, hence the above revelations. Munzhedzi (2019: 70) notes that most of the challenges related with public responsibility and answerability do not occur as a result of a lack of appropriate public policy frameworks, but due to a lack of suitable execution of existing policies fostering public accountability.

In this case, the CJMM's SCM cluster known as GIAS failed to adhere to the GSPCR, as a result some of the projects aimed for development in the CJMM failed. This is a

contravention to the Constitution which seeks to ensure development for public administration and service through using the SCM. Moreover, Mhelembe *et al.* (2019: 10) support that having SCM systems and policies in place, efficiency in terms of service delivery by most South African municipalities has not meaningfully developed. The relationship of the CJMM's GIAS and GSPCR is to some degree amongst reasons for poor and delayed delivery of public goods and services in municipalities, particularly as (Munzhedzi, 2019: 78) highlight that in the metropolitans, supply chain for public goods and services is vast and intricate as compared to other two types of municipalities.

Furthermore, the contribution of Section 217 of the Constitution to the efficiency and effectiveness of municipalities' procurement of public goods and services is significant. The CJMM in its quest to contract public goods and services to private individuals must therefore be conducted in a manner in which is fair, equitable, transparent, competitive and cost-effective. Sibanda, Zindi and Maramura (2020: 02) support that within the context of developmental local government, municipalities are constitutionally required to drive transformation along a sustainable developmental trajectory in service delivery terms.

Moreover, all municipalities are bound by legislation such as the MFMA to comply with the SCM regulation promulgated by the national parliament and the GPL in the case of CJMM. However, the CJMM appears to have problem when it comes to the internal oversight matters, which emanates from the fact that those officiating at the SCM are not held liable for the irregularities that occur in this unit, and to be precise pre-internal auditing processes are a constant problematic area. This could be a situation of comrades from a same political party in the CJMM protecting each other on the bases political part allegiance, and this may be the result of the root of corruption not only in the CJMM but municipalities around the country.

Moreover, Ababio (2007: 14) stresses that management failures upshot to irregular expenses weakness in SCM, incompetence in the handling information technology, gaps in human resource management and performance reporting. In compliment and support of the latter, Sibanda *et al.* (2020: 09) highlight that it has been evident that there are progressive public policies and legislation frameworks that seek to effectively govern the SCM in municipalities, however, it is appearing to be distinctly evident that

implementation of these public policies and legislation frameworks (i.e., the municipal internal SCM regulations) is a problem.

In consideration of the importance of ensuring competence in the SCM processes of a municipality, AGSA (2019: 11) reveals that municipalities that have retained staff members with the proper skills have benefited from this sustainability and managed to maintain good audit outcomes. in extension the AGSA (2019) provides that the Midvaal municipality has benefited from a high level of institutional knowledge as key management officials such as the municipal manager, chief financial officer and head of SCM have been at the municipality for at least five years. However, The AGSA paints a contrasting and gloomy picture in this regard when reporting about the CJMM. Furthermore, it has been revealed that the municipality under review struggled to attain positive results as attained by the Midvaal, and political-administration instability has been cited as a major reason for the failure to attract, return and ensure right skills are acquired by the CJMM.

As revealed in the AGSA (2022) that, in terms of the MFMA on the 30th of May 2005, new Supply Chain Management Regulations (SCMR) were published in the Government Gazette, (479: [27 636]). It is these SCMR that seek to ensure there is skilled and competent management, high level of institutional knowledge in leadership, willingness to accountability and proper practice and compliance for the process of supply chain, as Section 217 of the Constitution, obligates that government spheres to contract for goods and services, in a manner that is equitable, fair, transparent, competitive and more cost-effective. It is therefore evident that public officials in contempt of the Constitution and other mandatory laws, are a representation of lawlessness.

Furthermore, lawlessness is on the increase in public institutions. In the interest of the object of this study (CJMM), AGSA report on the status of material irregularities in national, provincial and local government (2021: 34) exposes that the CJMM paid a contractor on 30 June 2016 for an informal trading facility at Barolak taxi rank that was not constructed. On response to this, the CJMM conducted a forensic investigation through external investigators, and this investigation was finalised on 17th of November 2021. Disciplinary actions against implicated officials are in action, and recovering of the money lost to the contractor was under control, however, nothing has been further reported in this case.

In addition, this report further discovers that CJMM overpaid three suppliers of fuel due to a lack of an effective internal control system relating to expenditure management between February 2019 and June 2020. Taking note on this matter, issues relating to overpricing and other SCM misconduct of such nature speaks to irregularities which are the non-compliance with Section 65(2)(a) of the MFMA, and therefore the impact for such contravention is financial loss the CJMM. Moreover, these cases ought to be practised by the CJMM, because if there are no substantial actions towards those implicated, then the likelihood is that the problem will persist, and thus Municipal Audit Committee MAC will have to deal with problems of a similar nature in every financial audit year.

According to Crawford, Henry, McKendrik and Stein (2008: 211), it is expected that an Audit committee works in line with audit procedures and plans to effectively probe matters of audit, risks, reporting and corporate governance. Also, Badara *et al.* (2014b: 78) support that an internal auditing team is key to general audit outcomes. However, the AGSA's 2019/2020 report, continuously note that the CJMM's GSCPR was questioned on whether it had prepared the pre-audit files for the 2019/2020 financial for the general audit, the report depicts that in the response, the GSPCR provided that it will only encourage user departments to upload audit evidence to a shared cloud platform. It was reported that the response was not quite sufficient, as the group was supposed to have submitted the documents (pre audit files) on its own capacity and done so longer before the group had done.

Additionally, Mafunisa (2008: 86) emphasises that the South African PS needs public officials who are competent and loyal to their work. In this situation the municipality financial management ought to ensure that proof of spending and incomes is forwarded to the GSPCR, hence if not the municipality gets into a position whereby it is oblivious about its financial standings and various matters relating to its supply chain processes. This will somehow result into municipal financial failure and consequently to the disturbance of SCM and processes, which in turn will result in to poor provision of public basic and goods and service. Thonzhe *et al.* (2017: 138) posit that the Municipal financial management permits the municipality to source revenue to warrant the provision of basic needs of the communities.

In addition to this, the proper municipal financial management and SCM should go hand in hand and be regarded as the cornerstone for the successful provision of public

basic goods and services. Hence, Disoloane (2012: 112) sustains that a proper risk evaluation or risk assessment should be conducted in municipalities to identify all the events and factors that may have an impact on the achievement of the organisation's accountability and ethical objectives, thus compromising the provision of the public services. Based on the discussion above it is evident that the contribution made by scholars in more than a decade ago has indicated the dangers and appropriate actions that should take place. It is apparent that till to date much has not been done in trying to hold public officials accountable.

Auditing involves developing an audit plan which includes determining the scope, objectives, timing and resource allocations of the audit (Plant, 2008: 22). During the planning phase the internal audit function, this function conducted by what is referred to as the ethics audit team, identifies the municipalities' strategies for Professional ethics conduct, modes of managing morality through weighing in on the code of conduct and the Professional ethical conduct of the municipal officials. Disoloane (2012: 37) suggests that there is a difference between the municipal code of conduct and the code of Professional ethics, and the distinction is that the code of conduct is fairly concerning general moral fibre of the organisation, whereas the code of professional ethical conduct is specific, with its definite insinuation base on certain set of procedural frameworks in various professional spaces or fields.

In addition, Goss (2003: 96) asserts that the ethics audit team has to be inclined in respecting the Professional ethical conduct, for example, a compliance-based audit approach for the municipality in the compliance mode, but it is imperative that an integrated approach is followed to assessment the Professional ethics within the municipality. Moreover, the ethics audit team should consider opportunities for making noteworthy enhancements and developments to the organisation's ethics management framework by identifying ethics interventions that will add significance and improve the organisation's ethics performance (Plant, 2008: 22). In the instance whereby the ethics audit team fails to conduct it duties due to various issues emanating from incapacity, the municipality is most likely to fail in conduct proper internal and pre audit processes, yet obtain unfavourable audit outcomes, consequently this will negatively impact the sense of efficient accountability within a municipality.

According to Khaled and Mustafa (2013: 92), there is dearth of research and assessment that assesses the effectiveness, efficacy and usefulness of the internal

audit function, as compared to external auditing. The Mustafa further cite that Internal audit effectiveness has not been extensively deliberated yet, and several researchers have suggested the need for more scientific exploration in this field.

Furthermore, Badara and Saidin (2014a: 181) highlight that there is a need for research and exploration of effectiveness of internal audit units and functions of the Municipalities, especially in developing countries, where the internal audit function could play a critical role in preventing Professional ethical misconduct, that come as a result of accountability failure. CJMM IAR of 2021 reveals that an AGSA (2020) report depicts that the Monitoring and Evaluation Unit (MEU) of the GSPCR in the CJMM consisted only 7 officials which are reported to be inadequate to serve the CJMM that is reported to have just more than 40 000 employees during the 2018/2019 financial year (municipalities of South Africa online, 2020), and hence there are similar capacity constraints in GIAS.

What is revealed above may have a negative impact on the CJMM, and accountability could be evaded by many officials in the municipality considering the lesser number of officials responsible for overseeing and control the larger amount of staff members of the CJMM. The nature sensitivity of this factor towards the research subject under review has been outlined in (section 2.8.2.2), and which speaks to in inadequate control and accountability PS, and hence trigger and create a fertile ground for professional ethical misconduct, and while impeding provision of public goods and services. Van der Westhuizen (2016: 07) supports that staff is an agency that is established to ensure effectiveness and efficiency in administration of service delivery. Furthermore, municipal staff members ought to ensure that efficiency and effectiveness is maintained in municipalities. Moreover, in ensuring the latter, Harris (2015: 35), underscores that there should aims by public senior officials at acquiring new knowledge continuously and making human resources more service delivery driven.

According to Sibanda *et al.* (2020: 08), to attain what is deliberated above, monitoring, reporting and oversight must be established into the internal control system. Such internal control limitations in the CJMM possess a potential to bringing about poor performance such that the effectiveness and efficiency doubts on the part of officials and staff members, because if the AGSA cannot be furnished with sufficient data by the GIAS from the GSPCR due to insufficient audit files and data provided by the GIAS,

hence the possibility for the CJMM's failure for accountably that amounts from Professional ethical conduct misconduct. It is therefore important to ensure that performance data of the municipality is accurately recoded by the GIAS as this will be a true reflection of the occurrences within the municipality, and can be used by the municipality to measure its progress and or lack thereof.

The deliberation above can be of high assistance for the municipality, because it will note the downfalls and thereafter formulate strategies going forward regarding the accountability and thereafter Professional ethical conduct in the municipality. Badara *et al.* (2014b: 77) emphasize that governments that are recognising the significance of effective internal controls, and precisely their internal audit functions and procedures, as these have a momentous positive influence on accountability and good governance. Meanwhile, Sibanda *et al.* (2020: 09) stress that accountability rests on an SCM system that is fair and corrupt-free, however, further provides that there is so much indication of a number of SCM risk factors emanating from Professional ethical malfeasant practices in municipalities.

The CJMM IAR (2021) provides that the Strategic Supply Chain Management Unit (SSCMU) ought to provide basis, guidance and the direction on the elements of application for the SCM system, which will be entrenched throughout the CJMM. Whereas, Sibanda *et al.* (2020: 01) supports that a key contributory factor to regressions in local government audit outcomes is the constant failure to develop, implement and monitor effective SCM systems, oversight, internal controls and financial reporting processes. Nevertheless, there seem to be a lot to be done in order to ensure the fruition and realisation of this requirement, considering that there are inherent challenges within the environment of SCM. Hence, "there is a continued regression in South African local government audit outcomes, in a growing number of municipalities, indicates that accountability, especially in supply chain management processes continues to deteriorate" (Sibanda *et al.*, 2020: 01). The CJMM IAR 2020 demonstrates that the CJMM is not immune to such a challenge, and is affected by the same, as any other Government institution. The challenges, *inter alia*; include among other the following transgressions:

- Fraudulent practices that include email scams for Request for Quotations (RfQs). Pricing which is below market acceptable parameters and bidders then fail to honour their obligation.

- Longer lead times taken to finalize tenders (from pre-specification to awarding).

- Contract performance monitoring which results in unwarranted deviations.

- Continuous irregular expenditure.

- The battle to get a clean audit.

- Lackadaisical approach by SCM practitioners when evaluating and completing tender transactions.

- Skills capacity within the SCM environment to ensure expediting without compromising compliance and quality.

- Potential bidders not declaring, in an honest and ethical manner, their association with government departments and this may include being a state employee, board member of state institution etc.

- Inability of the City to detect non-compliant inaccuracies.

The outcomes of this report resulted in; the municipality has obtaining some achievements. These improvements are reported to have enhanced the turnaround strategy for the CJMM's processes of SCM; the mechanization and automation of SSCM processes; this is aimed at reducing human intervention in the process of SCM.

In contrary, the report has also shown some slight improvement on SCM on various minor scales. Where as required by the MFMA and Section 217 of the Constitution, the CJMM is reported to have indentured on deals for goods and services, and in this regard CJMM shown compliance with key legislations and SCM regulations. Most importantly, the municipality is reported to have ensured that it engaged in such processes in a manner that is fair, transparent, equitable, cost-effective and competitive. Ngobeni (2011: 03) highlights that SCM forms an integral part of prudent municipal financial management. Hence, improving supply chain performance and accountability and most importantly a financial reporting and accountability, the municipality has to adopt and implement practices that promote effective financial control and management of its supply chain at a strategic level.

According to Sambo *et al.* (2017: 148), internal auditors should be able to assist senior and management at strategic level in identifying considerable control failures and

thereafter engage in the formulation of recommendations for improvement. Meanwhile the strategic and regulation guidelines in this regard are very significant for the SCM process in the municipality as it is indicated in the IAR that strategic and regulation guidelines meant to ensure that the standard and obligatory oversight on CJMM's supply chain activities to be improved which avoids failures of accountability, and guarantee Professional ethical bound process, thus result in efficient provision of public goods and services. Regardless of the financial instability caused by the current economic climate, the CJMM, CTMM and other district municipalities within GP as reported by the AGSA (2019: 11) have further exacerbated this situation by poorly managing operational expenses such as salaries. The report also reveals that the municipalities struggled to pay suppliers timeously for basic services, which in turn led to non-delivery or delays in municipal services. The control failures also speak to the failures of the to detect financial misconducts in these municipality (including the CJMM), hence failing to produce positive audit outcomes on SCM.

In consideration of the above, the AGSA report on status of material irregularities in national, provincial and local government (2021: 35) amongst other challenges, discovers that the CJMM interest on outstanding debtor accounts relating to sundry consumer debtors was not charged, and this is conflicting the municipal policy and the MFMA between July 2019 and April 2020. Amongst other actions taken to those implicated, disciplinary action or, when appropriate, criminal proceedings should commence against any CJMM bureaucrat who allegedly committed an act of financial misconduct or a wrongdoing, as required by Section 62(1)(e) of the MFMA and in the manner prescribed by the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings.

Overall, the CJMM IAR (2021: 44) highlights that the AGSA's 2020 report found material non-compliance within the CJMM across the municipality's six compliance areas. It also reported that a majority of the material findings were for non-compliance with SMC regulations, which falls in the cluster of expenditure management compliance area. Whereas Sibanda *et al.* (2020: 01) cater that ccompliance with regulatory frameworks, judicious financial reporting, oversight and control helps in identifying municipal finance control gaps and flaws. The repeated findings for each compliance area are reported to be deeply of a major concern, and moreover, the previous AGSA's findings on the 2018/2019 report, which under expenditure management had been described to be worrisome as well. This regression portrays

an increased number of material findings which demonstrates a management's failure to effect alternative methods and techniques of conducting the job, and also a continued failure to hold SCM officials accountable.

Due to a failure of management, it is a clear sign that the right officials are not appointed in the right positions. Therefore, the challenge of appointing competent and qualified municipal officials instead of 'comrades' who are inclined to enriching themselves at the expense of a much needed delivery of public goods and services to the underprivileged communities. If this can be achieved, as expected SCMS can be used without being tempered with by the politically affiliated and corrupt municipal officials. Pauw, Woods, Van der Linge, Fourie and Visser (2009: 249) maintain that SCMS are expected to promote and ensure greater efficiency and accountability. The accounting office in the SCM ought to ensure that there is a proper Professional ethical conduct in the process of supply chain, include the acquisition and utilization of the assets of CJMM.

According to the AGSA (2021: 35), report on status of material irregularities in national, provincial and local government, the transfer of assets without any approval of council, this is reported to be deplorable, as the municipal council through (MPAC) and MAC ought to be informed for approval when it comes to the acquisition and sale for assets of the municipality. In addition, this report further highlights that assets of the municipality are not safeguarded, and thus resulting in loss of assets at the Refilwe Manor. Additionally, these assets have not been declared and the report claim that these municipality assets were stolen and vandalised on 8th of January 2018, and thus, not all reasonable steps had been taken to safeguard the assets.

The impact of this action is the financial loss to the municipality, however, such a loss will only be determined when it has been quantified and the loss incurred by the municipality will be presented to the council (CJMMC) for attention and deliberations. Yet, at this point in time, no reports regarding the CJMMC's response or deliberation on this matter. This municipality ought to correct this issue, because if this persist it may therefore struggle to achieve its constitutional mandate of being a vehicle of development for local communities.

As outlined in chapter 2 (subsection 2.8.3.3), the King IV Report on corporate governance for South Africa further stress the need for ethical leadership characterised by transparency, integrity, capability, responsibility, answerability,

fairness (Institute of Directors South Africa [IoDSA], 2016: 43–44). Furthermore, the report provides that there is a constant failure to create a proper and effective system of internal controls for debtors and revenue for the CJMM entities, hence this threatens the financial stability of the municipality and its entities. "Internal audits and oversight controls encourage financial accountability, ultimately resulting in a clean audit outcome. Such controls place checks and balances on financial malpractices, including irregular, fruitless and wasteful expenditure and non-compliance with key SCM policies and legislation" (Sibanda *et al.,* 2020: 06). Additionally, Göçen (2021: 38) offers that effective and good governance, a government that understands *inter alia*; Government operations, which encompass needs of the public and proficiency on to how to deliver these needs of the public must be part of the strategic plan to produce Professional-ethical government leader.

Moreover, Munzhedzi (2016: 06) is of the view that lack of commitment and a contempt for financial management and SCM legislative framework are major contributors to the poor state of public accountability. The SCM legislation and regulations, should impose the CJMM and its entities' officials to guarantee the completeness of information submitted for audit plan and compliance with legislation such as Section 165 of the MFMA. This is vital provided that in terms of the above legislation, each municipality must have a functional Internal Audit Unit (IAU) (RSA, 2003). In support of the latter, Sibanda *et al.* (2020: 07) provide that Section 165 gives a provision for a unit that advises the municipal Accounting Officer (AO), which reports to the MAC and effectively implements the internal audit plan.

Furthermore, in order to create an enabling environment for officials to execute the responsibilities and duties without transgressing any legislation and regulation. The OA must exercise adequate oversight and control exercise over senior managers, and senior managers must in return ensure that controls are in place and implemented by officials, and avoid eventualities that may come as a result of inadequate of control and accountability as outlined in (section 2.8.2.2). To achieve this, Sibanda *et al.* (2020: 06) maintain that monitoring, reporting and oversight must be built into the internal control system. As the result of the above, SCM legislations and regulations are observed, and consequently procurement is closely monitored and evaluated, and thereafter both audit outcomes of the AGSA and internal audit are resolved in the Municipality.

According to Masete and Mafini (2018: 393), internal controls in SCM are critical instruments for warranting obedience with policies, regulations, procedures and reporting; separation of duties and oversight; effective monitoring, internal and external auditing and financial reporting are also strong mechanisms for reporting malfeasant behaviour and misconduct and are key to encouraging Professionalism through maintaining responsibility in municipal finance. Efforts such as to entrench relevant SCM regulations by the CJMM in trying to ensure that the municipality's SCM processes are conducted in a professional ethical manner cannot be regarded as the definitive and absolute solution to the predicament of mismanagement of supply chain and procurement in the municipality. Sibanda *et al.* (2020: 05) show that; the Buffalo City Metropolitan Municipality (BCMM) has developed and implemented an Audit Improvement Plan (AIP) when it was faced with poor audit outcomes. This is discussed only as a point of reference to the research subject, but not as the research subject, it is known that the CJMM is the only one.

The AIP is aimed for the improvement of continuous problems in that municipality, and to ensure that the plan deals with reported issues on various structures within the municipal council. The CJMM (2021) IAR sustains that there are inherent challenges within the SCM environment of any Government institution and therefore CJMM is not immune to such and hence continually affected by same SCM issue, as any other government institution. The CJMM 2021 IAR depicts challenges, *inter alia*; wrongdoing which boarders around some employees of the municipality have been doing business with employer (CJMM). This brings about a situation whereby there is an element of difficulty in the judgement of tender and contract bidders, which boarders around the issue of ethical dilemma for SCM officials. Kidder (1997: 234) is of a view that ethical dilemmas are conflicts between right and right, while moral temptations regarding to conflicts between right and wrong. Ultimately, this situation brings about poor Professional ethical conduct, and ultimately, delay the provision of public goods and service. Also, Stupak and Leitner (2001: 04) supports that it is imperative to ensure quality management in the process of service delivery.

Furthermore, Maesschalck (2004: 24), unethical behaviour is a very vague term that leaves much scope for bias. In support of the latter, Puiu, (2015: 607), admits that the management of ethics is mostly done in a general manner, where there are no specifications of the wanted vs unwanted behaviour, and further highlights that there should be a customised way of dealing with the challenge of poor ethical behaviour in

the public sector. This result in to questionable tenders and contracts allocated to personalities and through patronage.

Additionally, Singh and Thwalo (2015: 198) note an area of alarm, and cite that in municipalities, contracts and tenders got awarded to service providers with links to public officials, through despicable ways such as political interference, nepotism and corrupt exchanges and misappropriation of public finances in pursuit of personal ends and interests. Singh *et al.* (2015: 201) further note that in some instances, the officials charge uncompetitive prices in emergency cases and share the profits amongst themselves. Hence it always vital for the any municipality to source out an instrument to detect municipal employees and officials in all municipality departments and units, as this may have an impact in preventing a number of cases whereby municipal official manipulates the internal SCM to benefit on tenders through hindering transparency. The lack of transparency and accountability creates prolific opportunities for public officials to misappropriate public funds for personal gains (Christopher, 2015: 957) emphasises.

Moreover, Mhelembe *et al.* (2019: 11) uphold that despite having SCM systems and policies in place, efficiency in terms of service delivery by most South African municipalities have not expressively improved. Nevertheless, not all is doomed and despondent in the CJMM, considering that the CJMM IAR (2021: 42) indicates that the municipality conceits itself by ensuring that there is continuous training for SCM officials, end-users and other vital stakeholders, and the municipality has also been reported to have success in conducting workshops on SSCM processes, which is reported to be one of the positive procedures and actions to be counted in the CJMM's SCM, due to its potential to guarantee cooperate governance principles in the municipality's SCM. Corporate governance principles ascribe internal auditing the role of "a supportive 'critical friend' of risk management" ensuring accountability, value for money, upkeep of regularity, legality and propriety (White, Bailey & Asenova, 2020: 104). This improves quite a number of machineries in the municipal's SCM, such may include *inter alia*; the coordination and relations amongst the municipal's units and structures, and thus guarantee an effective reporting to the municipality's oversight structures.

According to White *et al.* (2020: 104), internal audits check effectiveness of risk management measures, governance processes and protect public accountability and

ensure value for money. CJMM IAR (2021: 38) also indicate that the CJMM has also been accurate to obligations such its constant reporting to various governance structures such as Group Audit Committee (GAC), EMT and MPAC. The CJMM also notes the achievement of ensuring that it adheres to the attainment of its objective operation plan, through warranting that adjudication committees convene once a week and ultimately four times in a month.

In the progression, tracking of incoming tenders had been reported to be a matter of concern and importance, and hence the municipality reported that it had been able to tracked tenders at all stages within the SCM pipeline, and this will allow the CJMM to plan ahead on its processes. The municipality, amongst other achievements it has managed to revise the manual of procedure in order to be in line with the latest legislation and issued prescription transcripts from national treasury, and seek to improve the municipal standing and bring about the Integrated Development Plan outputs of the municipality. Hepworth, (2018: 81) upholds that an effective internal control requires the existence of a proper SCM structure capable of delivering the (IDP) outputs and outcomes of a municipality.

As argued earlier, South African municipalities are faced with problems in their respective SCMs, hence the provision for public service suffers. AGSA (2019: 03) adds that accountability in municipal financial management and performance has deteriorated in South African municipalities. Checking the practicalities of the audit findings at the CJMM, in the period of 2019/2020 period, it had appeared that quite a mixture of findings regarding material findings and none-material findings on the irregular expenditure in the municipality. Table 4.2 below depicts the material findings on irregular expenditure in the CJMM, and below the table is the deliberations and discussion on the matter. One of the prevalent findings on these deliberations is the issue of ethical dilemmas, fabricated quotations and prices, poor service providers' contract management which constantly compromises and place the provision of basic service in jeopardy. Most certainly, premediated tender processes do prevail, and this is a major problem for the delivery of basic goods and services.

Table 4. 2: Material findings on irregular expenditure

MATERIAL FINDINGS	2018/2019	2019/2020
1. Failure of persons in the CJMM to disclose that family members had private or business contract awarded by the municipality.	No material findings	No material findings
2. Procurement of goods and services below R200 000 without obtaining the required price quotations.	Findings	Findings
3. Contracts awarded based on points different from criteria set in original invitation for bidding.	No material findings	Finding
4. Procurement of goods and services above R200 000 without inviting competitive bidding / Deviations for impracticality approved where it was not impractical to invite competitive bids.	Findings	Findings
5. Insufficient evidence that a proper authority extended or modified contracts.	No material findings	Findings
6. Awards made to companies who directors were in service of state institution.	No material Findings	Findings
7. Procurement of goods and services below R200 000 without obtaining the required price quotations.	Findings	Findings
8. Contracts or quotations awarded to bidders based on pre-qualification criteria that differed from criteria set in original invitation for bidding.	No material findings	Findings

Source: CJMM IAR 2019/20

According to Mbatha (2005: 24), ethical dilemma has to be given a fair attention in the public sector. Furthermore, Bar-Cendon (2020: 72) draw parallel to the latter by supporting that ethical dilemma perpetuates misconduct in the public sector. Furthermore, Dutelle *et al.* (2018: 39) support that an ethical dilemma can be defined as a predicament in which one is faced with choosing between competing virtues that are considered equally important, but which cannot be simultaneously honoured. the issue of ethical dilemma has been dealt with in chapter 2 (section 2.7).

As indicated in row 1 above, which relates to family members, relatives and friends doing business with the municipality on the part of SCM officials. Hence, it is essential for municipalities to intensify their initiatives and actions to eradicating and addressing issues that may very well lead to financial risk.

According to Gyure (2012: 173), the issue of attending on and addressing the needless risks in the municipal financial management should be addressed by the implementation of internal control. Furthermore, these unnecessary risks can be circumvented and thus outwits financial risk which may lead to financial loss for the municipality. While on the other hand, row 2 above, procurement of goods and services below R200 000 without obtaining the required price quotations is reported to have had findings for both financial periods of 2018/2019 and the subsequent financial period. Such maladies pose a financial threat and risk within the SCM, and have a negative impact on the operation of the municipality, and consequently to the provision of public goods and service at the CJMM, moreover this ultimately affect the finances of the municipality broadly.

"The financial risks have reached such a high level that it not only a threat to the local municipalities but a threat to the entire economy" (Gyure, 2012: 173). The findings differed on row 3 above, which is about the awarding of contracts based on thumb-sucked point system, and findings differed from 2018/2019 period where there were no material findings, whereas there were findings on the subsequent year 2019/2020. Procuring of goods and services above the amount of R200 000 with no invitation of competitive bidders on item row 4 above reported findings for both 2018/2019 and 2019/2020 financial periods.

The discussion above should call for a stronger and efficient mechanism on internal financial control system on the CJMM, as it is essential for the effective provision of public service delivery. Fourie (2007: 734), maintains that it is obvious that the community needs the provision of public goods and service, therefore an efficient and effective internal financial control system will give the necessary information for governance and accountability in the PS. Mafunisa (2004) as cited in Munzhedzi (2020: 91), provides that effectiveness and efficiency refer to the attainment of the aim or just doing what is right while efficiency is defined as the ultimate accomplishment of predetermined goals.

According to Agu (2002: 30), the actual implementation of internal control procedures and methods by the municipal top management precludes fraud in the local government. However, this is not always the case, as Buye (2021: 02) argues that the implementation of internal controls is mostly faced by backlashes from senior and other rouge employees, hence the implementation should also have a capacity to deal with any stumbling blocks for the implementation of internal controls aimed at preventing Professional ethical misconduct.

The final half of the table 4.1, starts by varying audit outcomes with no material findings and material findings for 2018/2019 and 2019/2020 respectively for insufficient evidence that a proper authority extended or modified contracts on row 5 Basic controls such as proper record keeping, risk assessment and internal monitoring are lacking and this deficiency of internal control result to inefficient contract management and irregular contract adjustments, extensions and renewals (Rena *et al.,* 2018: 404). It is therefore imperative for managers to implement sound internal control system and therefore sound governance not only on SCM, but in their various municipal portfolios, as it is viewed that increase in accountability is necessary for good democracy as well as for improved service delivery.

The audit outcomes of row 5 above were identical with those of row 6 above which embodied awarding contracts to companies with directors whom were in service of state institution. The audit outcomes for procurement of goods and services below R200 000 without obtaining the required price quotations on row 7 above are similar for both the financial periods of 2018/2019 and 2019/2020. Meanwhile, the final audit outcomes on row 8, which denotes contracts or quotations awarded to bidders based on pre-qualification criteria that differed from criteria set in original invitation for bidding fluctuated (i.e., no material findings and material findings for 2018/2019 and 2019/2020 respectively).

In addition, Large part of the audit outcomes above call for proper, effective and efficient internal control for financial systems of the CJMM, as this has been proven to be one of the major contributing factor in guaranteeing success for accountable and Professional ethical bound municipalities. Hence, Maphiri (2011: 36) advocates that local municipalities must devise an efficient internal financial control system in order to be accountable to the public. Moreover, this can be achieved when Professionalism is a concept that is upheld by the senior management of a Municipality. Panomariov

et al. (2017: 85) maintain that Professionalism in the PS denotes exclusive mastery of a body of knowledge, and therefore allow duties to be discharged in a manner that is more efficient and effective.

Furthermore, the IAR (2021: 43), indicates that the AGSA report for the 2019/2020 financial year has yet again found material on non-compliance within the CJMM the across compliance areas as depicted in table 4.3 below. A commonality is the material findings which were for non-compliance with SCM legislations and regulations, which falls under the procurement and contract management compliance area. It had been evident that there is lack of improvement on the ineffective efforts of management to effect change and hence there is a continued failure to hold officials accountable, and thereafter poor professional ethical conduct in the CJMM.

Table 4.3: Material findings on compliance

FIELDS OF COMPLIANCE	2018/19	2019/20	2020/21
1. Management of CJMM assets	Findings	Findings	Findings
2. Consequence management.	Findings	Findings	Findings
3. Material misstatements in the annual financial statements	Findings	Findings	Findings
4. Management Expenditure	Findings	Findings	Findings
5. Management of revenue.	Findings	Findings	Findings
6. Management of Procurement and contract.	Findings	Findings	Findings

Source: CJMM Integrated Annual Report 2019/2020

According to Section 2 of the Public Service Regulation Act (PSRA) of 2016, there are guidelines and directions for public officials' conduct when conducting and discharge their duties. Furthermore, the Department of Public Service and Administration (DPSA) Ethics Committee Guide (2019) provides a comprehensive description of the mandate and functions of the committee, which among other things, is to ensure Professional ethical conduct for public official, investigate and report any non-compliance with the requirements of PSRA of 2016. According to Kidder (1997: 237), the code of conduct acts as a guideline for public officials and pertains to what is

expected of them from an ethical point of view, in their individual conduct and in their relationships with others. Cheteni *et al.* (2017: 16) provide that the Code of Conduct for Public Servants Act (1998) may be well placed in terms of relevance for supporting the sentiments of the latter.

Additionally, it is envisioned that compliance with the code will enhance professionalism and assist in warranting that the public has confidence in the public goods and service (PSCSA, 2015: 01). However, this appear to have not quite reach the attention of the public officials, is reported that the annual reports of South African municipalities have constantly been criticized by the AGSA (Rena *et al.*, 2018: 395). This is one of the direct results for management failures that effect non-compliance with procurement demands, irregular and unauthorised expenditure; wasteful, fruitless and under expenditure in the CJMM. In dealing with the logic of governance, Heinrich and Lynn Jr (2000: 05) state that the rationality governance could be located along, among others, the *ex-ante* and ex post controls. Fried (2003: 126) outlines the distinction of '*ex-ante* and *ex*' as a situation whereby people should focus on making the right decision with the information available, not on making the perfect decision.

Mamabolo (2016: 346) maintains that senior public managers must ensure effective controls and measures to reduce elements of non-compliance on public officials. The latter is intended to prevent non-compliance decisions and activities and the latter also is designed to detect and punish non-compliance after the fact. The use of an analogy regarding the *ex-ante* and *ex* post controls is crucial, especially in ensuring the effectiveness of governance systems.

The CJMM IAR (2021) provides that the non-compliance with procurement and contract management legislation has resulted in a ballooning irregular expenditure balance. Regardless of the most effective laws in the Constitution that seek to effect regulations to hinder such non-compliance with SCM legislations and regulations that translate to such irregular spending in the CJMM. Pauw *et al.* (2009: 13) claim that the Constitution forms the base of the municipal finance framework in South Africa. Whereas, prior to the attainment of democracy in this country, several laws and acts were promulgated to foster the pace of effective financial management in all the municipalities in the country (Rena *et al.*, 2018: 400) support. It is imperative to ensure that there is a regard and respect for the guidelines that are place to improve the functioning of the SCM of country's municipalities, and CJMM in this regard.

According to Khalo (2009: 186), Legal Frameworks are the government guidelines to improve effective and efficient municipal financial management, and the after ensuring efficiency in service delivery and economic development. Rena *et al.* (2018: 401) provides that one of the Acts of parliament that came as a result of the Constitution is the MFMA, and its objective is to improve economic development in the local government through proper financial management. Furthermore, the added subjects of this Act include endorsing proper implementation of sound budgeting, an effective financial management, corporate governance; sustainability of service delivery, proper planning, accounting, and reporting of financial activities of the municipalities.

The MFMA defines irregular expenditure as any type of expenditure which is sustained in contravention with or is not in line to either the MFMA, the Municipal Systems Act or the Remuneration of Public Office-Bearers Act: 20 of 1998 or the expenditure which is incurred in contravention of the SCM policy/by-law of the municipality (Rena *et al.,* 2018: 403). The CJMM IAR (2021) irregular expenditure that offshoot as a result of non-compliance at the CJMM is reported to be now standing at R8.7 billion. This is despite R1.9 billion in irregular expenditure being written off and certified as irrecoverable over the past two financial years. Irregular expenditure may be incurred as a result of inability of departments to comply with the provisions as provided in the available legislations (Pauw *et al.,* 2009: 43). While on the hand, Fourie and Upperman (2011: 12) and Tummala (2015: 19) highlight that the major causes of irregular expenditure may be lapses in the budgetary control by the authorities. This section explains the link existing between budgetary control, internal control, risk management and irregular expenditure. One of the reasons for the audit outcomes in table 4.2 can be attributed to the causes mentioned above by (Fourie *et al.,* 2011: 12).

In summary of the deliberations above, it has become clear that the Professional ethical conduct within SCM in the CJMM has significance in the provisioning of public goods and services. In addition, the SMCSs ought to be sophisticated in the manner that such systems are not easily corrupted and sidestepped by the corrupt municipal officials. Such corruptions actions are a pure disregard for Section 217 of the Constitution and other regulatory frameworks such as *inter alia;* the SCMR that are meant for regulation and guiding the SCM process, and thus ensure Professional ethical conduct in the procurement of public goods and service in the CJMM. Furthermore, these legislation frameworks play a major role in ensuring management's failure are avoided in the Municipality, and it has been revealed above

that one of such failures include SCM officials lack of effecting new techniques and methods in the instance where current ones were failing to yield positive results.

Also failing to effect stringent mechanisms within SCM to ensure there is accountability for misconducts, hence there is a continued trend for misconduct within some CJMM units. In addition, it has been revealed by the AGSA that one of the challenges that upshot as a result of disregarding the SCM legislation is poor expenditure management systems. These challenges multiple if left unattended, this relates to the fact that in the financial year 2020/2021 64 municipalities reported as dysfunctional due to the SCM processes related challenges, however the CJMM is not included in these 64 municipalities. Still though, it has been discovered that the CJMM does have few similar complications related to these 64 municipalities, and these include the issue of revenue collection. As it has been deliberated above, that the during the financial year 2020/2021, CJMM did not charge the interest on outstanding debts, and this is in contravention of Section 62(1)(e) of the MFMA. Amongst other revelations, some of the CJMM officials are reported to be part of those individuals who conduct business with this municipality without declaring, and this contributes to the Professional ethical dilemmas and patronage in this municipality.

In determining a comprehensive approach in trying to mitigate these challenges is what municipalities' senior management and other municipal oversight institution should be considering amongst other things. However, according to the sentiments of the AGSA, municipal internal auditors in the CJMM should be in a position to assist senior management at a strategic level in terms of identifying measures and mechanism for control in this municipality. Furthermore, the SSCMU ought to play a major role in ensuring effective SCM systems, and this calls for the GIAS and GSPCR to guarantee a professional workable relationship, as grey areas relating to reporting have been identified between these two significant units of the CJMM. Furthermore, the revelation above also stipulates that the MEU which is a division within the GSPCR is reported to have only 7 members that are tasked to oversee at around 40 000 employees of the CJMM, which is concern of capacity.

On the other hand, the CJMM is reported to have been managing very well the process of tracking incoming tenders, and this allows the municipality to place itself in a better position for preparation of the SCM about what is in the pipeline, and overall, this allows the municipality to plan ahead and avoid conducting its tender processes on

the last minute. In addition, the CJMM according to the GRLO (2019) is reported to have successfully revised the SCM processes and procedures in order to be in line with the latest national treasury statutes and regulatory frameworks. However, AGSA reports indicate that these legislations and regulations are to be properly implemented in this municipality, and failure to do so would mean these legislations and regulatory frameworks are void and carry no significance in governance. However, this does not insinuate that municipal official involved in procurement have a right or given an opportunity to evade sense acting ethically, for instance ensuring fair dealing when engaging the SCM processes. In procurement all parties should comply with ethical standards and deal with each other on a basis of mutual trust and respect and conduct their business fairly, reasonably and with integrity (Siswana, 2007: 134).

4.5.3 Theme 3: Public accountability failures

According to the AGSA (2020: 17), public accountability is critical and means that municipal authorities are liable to local communities and should take responsibility for their actions, decisions and policies. The AGSA extends that municipalities should be able to show the aptness of all of their actions and should have proper mechanisms in place to inspire and enforce obedience and devotion to Professional ethical values and respect for the law that govern municipalities, and the general rule of law. municipal authorities ought to ensure they account to the relevant oversight bodies within their ambit, as democratic participation denotes that they do not function in isolation. Maserumule (2017: 110) notes that municipalities are part of a bigger ecosystem of government, whereby they are established with a purpose of executing plans aimed for the improving local communities' basic needs.

Whereas, the Constitution makes provision for requirements of national and provincial government to support and strengthen and capacitate the local government where needed. Munzhedzi (2019: 62) enhances that active citizenship is also crucial to ensure that municipal leadership is accountable to communities. According to Minnaar (2010: 17), members of national and provincial parliament and municipal councils come as a result of the electorate in South Africa and they are in turn accountable to the electorate for the use of powers bestowed in them. national, provincial parliament and municipal councils are bound to use the legislations such as the *inter alia*; PFMA and MFMA as instruments to hold the executive and administration accountable in the presence of any maladministration, misconducts and misuse of state power and

resource. When public entities procure, maintain, dispose assets and make investments in the public interest they have to be accountable to the public (Sibanda *et al.*, 2020: 04).

However, the AGSA (2019: 50) there are still failures for accountability from time to time, and these failures for accountability in local government have an undesirable impact on the lives of citizens and the economic life of the society at large, as consist of financial misconduct bearing to be accounted for. Hence, ethical dilemmas are issues such as economic growth and development versus environmental protection, or discipline versus compassion towards employees, officials and leaders (Disoloane, 2012: 37). In the case whereby there are Professional ethical dilemmas on the part of those in oversight, suppose guarantees a situation of officials not being able to hold each other into account, hence the accountability failures in the municipality. In the CJMM IAR (2021: 40) has revealed that the AGSA (2020) report sustains that where there is no accountability, the municipality failed to meet the objectives and consequently municipality fail to provide public goods and services to the community.

Furthermore, the AGSA report (2019), highlighted that the poor accountability and absence of consequences for inefficiencies and indiscretions by the municipal executives and administrators are the basis of poor audit outcome. However, the argument on the importance of accountability, is that accountability is not merely restricted to public expenditure but includes performance, reporting on the progress, failures, successes, actual versus targeted performances, and on the general exercise of authority delegated by a superior authority (Munzhedzi, 2019: 103). Whereas Ababio (2007: 05) argues that public accountability should be used to ensure that there is no abuse of state power by government authorities in unfairly accessing state resources.

Though it can be drawn that the major and common theme or objective for accountability is the improvement for provision of public goods and services of the municipalities. The work of the AGSA may not be effective, if parliament is failing to hold accounting officers and political heads accountable (Munzhedzi, 2016: 04). Additionally, Vanderbeck (2010: 47) sustains that the adverse effect of such a problem is that the provision of public goods and services constantly suffer, considering that the very same accountability that is meant to be a vehicle for improving and bringing harmony in the lives of citizens through improved service delivery, is to a larger extent,

hindered at the highest levels of oversight (i.e., national and provincial legislatures as well as in the municipal councils), moreover, this negatively effects the quality of citizens' life.

The CJMM IAR of (2021) reveals that there is a decrease in the quality of life for citizenry of the CJMM, the decrease is reported to be as a result of poor governance, that is accompanied by poor responsibility on the part of staff members and officials. Most challenges related with public accountability do not occur due to a lack of appropriate policy frameworks, but because of the lack of suitable implementation of existing policies fostering public accountability (Munzhedzi, 2016: 07) contends. The preceding measures of addressing public accountability challenges are vital so as to restrain or reduce the extent of corruption, lack of accountability and consequently improve commitment to improve the state of municipalities and their financial affairs.

Moreover, Visser (2013: 19) supports that good governance rests on public accountability and ethical considerations amongst other pertinent things to organisational efficiency and effectivity. Therefore, a public accountability failure impacts various number of major and pertinent areas municipalities, which relate to its effectiveness and efficiency in delivery of public goods and services. Kyohairwe, (2015: 39) argues that when public managers pay attention to ethical consideration, good governance prevails, and effective service delivery is also achieved. The CJMM IAR of (2021) have highlighted two key areas of a slight concern on the hindrance to the municipality's pertinent goals, namely: the financial health of municipalities, the service delivery and maintenance of municipal infrastructure. In this regard, it is imperative to make and explore quite a plethora of measures and procedures to ensure public accountability.

In addition, Munzhedzi (2016: 07) asserts that measures of attending on and addressing challenges related to public accountability are significant so as to restrain the magnitude of corruption, lack of accountability and improve pledge to recovering the state of municipal systems and financial affairs. More so, courts of law can be effective in inculcating a sense of accountability to political officials and public officials, the independence and objectivity of these courts of law must be maintained (Cloete, 1993: 124–125) takes it to the larger scope. However, this cannot be entirely regarded as the ultimate solution the lack of public accountability. Considering that courts have got their own weaknesses with regard to issues of accessibility in that they can

expensive for poor community member in search of accountability (O'Regan, 2005: 128).

Meanwhile, Visser (2013: 20) supplements the previous view by maintaining that a large majority of South African people do not possess the knowhow regarding their human rights. Hence the problem of public accountability will still persist, and thus lives of the citizenry with continue to suffer in many ways.

Overall, public accountability brings trust and harmony in the community. Moreover, it is an arrangement for circumventing the eventualities for abuse of power on the part of municipal authorities. Public accountability failures in municipalities result in the absolute abuse of power by municipal employees, officials and leaders. Furthermore, *inter alia;* lack of accountability and consequence management denotes a total disregard for democracy and thus a need for an argent attention from higher oversight bodies of a municipality (i.e., provincials and national legislature).

4.5.4 Theme 4: Regression in audit outcomes

"Although there was an overall improvement in the audit outcomes from the prior financial year, most municipalities are now in a worse position than at the beginning of the present administration, with 41 improving and 51 regressing over this period as at 23 April 2021" (AGSA, 2020: 45). Sibanda *et al.* (2020: 01), point out that a key contributing factor to the regressions of local government audit outcomes is the constant failure to develop, implement and monitor effective SCMSs, oversight, internal controls and financial reporting processes. Whereas to deter this, Nsingo (2014: 50) proposes that reasonable precautions have to be considered in order to safeguard proper collection of money, receipt, property, equipment, stores, trust money, trust property and other assets, which in turn result to the regression of audit outcomes.

However, the AGSA (2020: 05) report provides that out of the audited municipalities in South African, there is a general audit outcome of 63 regressed while 22 municipalities improved, and only 18 managed to produce quality financial statements and performance reports, as well as shown compliance with all key legislations, thereby receiving a clean audit. AGSA (2020: 45) cautions that, it is vital that urgent attention is given to Municipalities with a history of disclaimed audit opinions. The AGSA also explains that a disclaimed audit opinion simply means that the

municipalities failed to produce evidence on how funds were used, and the state of financials statement is poor yet cannot account for any disclosures.

In addition, the AGSA (2020: 08) on Consolidated General Report on local government audit outcomes further highlighted that the initiatives by national and provincial departments to ensure promising and positive audit outcomes are achieved by municipalities are failing dismally and thus obtaining a disclaimer opinion from the AGSA, and as a result these municipalities are placed under administration. This report further highlights that 22 municipalities had received disclaimed opinion outcomes by the AGSA by 4 June 2021. The AGSA (2021: 08) Consolidated General Report on Local Government audit outcome describes 'disclaimer opinion' as a situation whereby the office of a municipality could not provide the AGSA with evidence for most of the amounts and disclosures in the financial statements. Hence the AGSA is unable to conclude or express an opinion on the credibility of the financial statements. However, the CJMM still battles with the SCM hence AGSA's outcomes keep regressing regarding SCM. This report also maintains that there are still misconducts related to supply chain processes and operations. For example, MPAC and MAC have play a major role in ensuring that municipal officials act in proper manner, but it has been revealed some of the municipal's assets have been sold without the MPAC and MAC being alerted about the asset disposal as required, hence regression in audit outcomes persist in this regard.

Additionally, Rahayu, Yudi and Rahayu (2020: 13) provide that MAC and MPACs control SCM activities and processes, safeguard assets, provide financial reports, increases efficiency and effectiveness, and improves early detection of SCM irregularities and non-compliance with applicable regulations. Moreover, the AGSA (2021) report further stipulated that assets transferred are reported to have amounted to an insignificant value. Additionally, the frequent failure to pay invoices within 30 days, such action, undermine and weaken the major operations of the municipality; as well as entities which require timely payments to contractors and creditors. In addition, it threatens the efforts of the municipality of intensifying its cooperate governance mannerism and character.

According to Sibanda *et al.* (2020: 01), there is a sustained regression in South African local government audit outcomes, in a growing number of municipalities, shows that accountability, especially in SCM processes continues to deteriorate. Moreover, there

is a regression from the 33 municipalities that received clean audits in the previous financial years since 2012/2013 to 2017/2018. Whereas in contrary the AGSA report (2021: 04) highlights that as a result of a continued trend of audit outcomes 23 municipalities have been place under Administration by June 2021, and this number increased by the end of February 2022. If municipalities fail to fulfil their legislative obligations, then as stipulated in the Constitution, as Section 139(1)(b) requires the provincial government to assume responsibility in the affairs of the municipality.

However, the AGSA (2021: 09) Consolidated General Report on local government audit outcomes find it encouraging that there has been a slight increase in the number of clean audits, whereby 27 municipalities were able to sustain clean audit status, meanwhile 14 municipalities achieved a clean audit for the first time. This is something worth celebrating, even though the number of municipalities are under performing in term of the AGSA's audit standards.

In addition, the AGSA (2020: 08) highlights that more than a half of municipalities that did not provide adequate records, appointed consultants too late or did not manage their work to benefit from their appointment – effectively outsourcing responsibilities. Moreover, Sibanda (2017: 314) supports that it has been emphasised that in various metropolitan municipality in South Africa there has some notable achievements and improvements in the SCS. However, these municipalities continue to identify and report irregular and unauthorised expenditure. A positive move for these municipalities would be to admit the problems within their structures and thereafter formulate ways and mechanism to deal with the problems. In addition, Sibanda *et al.* (2020: 01) provides that one of the metropolitan municipalities in South Africa, acknowledged some areas of concern in its SCM, which urgently needs remedial action (BCMM, 2019: 108).

According to Hlakudi (2015: 57), one of the major contributors to this regression outcomes of the audit reports is failure to develop, implement and monitor effective systems and processes of internal control and lack of capacity/skills and competencies in financial reporting of municipalities in this country. Furthermore, to this, public officials are often not held accountable for poor performance (AGSA, 2019: 10). This brings attention to the manner in which municipalities are managed in terms of ensuring oversight and supervision, which has to be an internal responsibility of municipal authorities before it can be that of an external municipal responsibility,

meaning that there should be a municipal internal control of system. An internal control system crucially maintains and enhances accountability. Another matter whereby the value for money is not considered by the CJMM is where the AGSA report on status of material irregularities in national, provincial and local government (2021: 33), whereby it had been exposed that the CJMM paid salaries to employees between November 2019 and October 2020; however, no work was allocated to these employees and thus no work was done for the salaries received by these 'ghost employees'.

The report further adds that a forensic investigation is continuing to pinpoint officials responsible for payments made without any work having been undertaken by these people, and the report further reveal that the likelihood of recovering monies paid is currently in progress. In addition, the plans to take actions against implicated officials based on the outcomes of the investigation contained in the AGSA (2021: 33). Moreover, the revelations in AGSA (2021: 09) are that the CJMM paid the pension fund contributions on the 30 August 2019 to an incorrect beneficiary. The reports claim that this action was due to the lack of an effective internal control system relating to expenditure management to confirm banking details and manipulation of electronic payment data extracted from the system.

In relation to the case above, according to the reports, the first point for investigation by the internal forensic services unit concluded on 28 February 2020, and thus unauthorised monitoring software was installed on 70 workstations. The recommendation was that an additional investigation had to be conducted in order to identify the official responsible for installation of such software over the network. Amongst other maladies, these actions are a worse disregard on value for money for money by the CJMM official, and the final outcomes of the forensic investigation are paramount and hence must be treated as such in order to set an example and thus entrench Professional ethical conduct in the CJMM.

Furthermore, MAC and MPACs, control SCM activities and processes, protection of assets, deliver financial reports, increases efficiency and effectiveness, and improves early detection of SCM irregularities and non-compliance with pertinent municipal regulations (Rahayu *et al.,* 2020: 14). This exercise has a great deal of ability to safe guide the activities of SCM, and thus ensuring less unfavourable audit outcomes for the municipalities. White *et al.* (2020: 104) states that it has been proven that Internal

audits check effectiveness of risk management measures, governance processes and maintain public accountability and thus value for money. Whereas, Pamungkas and Ivrian and Ibtida (2019: 16) add that internal auditing identifies SCM risk areas and recommends mechanisms for controlling and minimising such risks (Pamungkas *et al.,* 2019: 17). However, these arrangements and mechanism have to be stronger and effective in order to effect positive outcomes for the municipalities. Hence, Hepworth (2018: 80) is of a view that a proper SCM structure is capable of bringing about desirable outcomes when it comes to risk management and assessment.

In summary, the deliberations above reveal that among other factors, failure to initiate, execute and thereafter formulate and implement evaluation mechanism lead to poor and regression in audit outcomes. In addition, challenges, these failures also upshot an ineffective oversight, internal controls, and financial reporting processes and procedures. However, some municipalities do achieve clean audit opinion, whereas a large part of municipalities obtain regression outcomes, nonetheless, the according to the deliberations in the study, CJMM appears to be far from obtaining overall regressive or disclaimer audit outcomes, which according the AGSA explain these outcomes as a situation whereby municipalities fail to produce proper and mandatory documents for audit process. Ultimately, to a large extent, poor consequence management has a major effect in the manner in which audit outcomes regress. Furthermore, this sentiment is rooted on the fact that the Municipal Leadership is not held accountable. The upshot of this is that the wrong doing and misconduct in the municipality is likely to repeat itself and even multiply itself and thus regressive audit outcome persist.

4.5.5 Theme 5: Irregular and wasteful expenditure

According to the AGSA (2019), an irregular expenditure is the cost of expenditure incurred outside the prescribed and suitable legislations. Carrol (2015: 88), maintains that the reasonable precautions have to be taken to safeguard proper collection of money, receipt, property, equipment, stores, trust money, trust property and other assets. However, the AGSA (2020: 08) audit reports on concerning irregular expenditure in the municipalities reported to have remained at high level during the financial year. Nonetheless, the subsequent report indicates a dwindled outcome as compared to the previous financial year (2018/2019). The report above further highlights that AGSA accounts that irregular expenditure still remains high, but had

decreased from R29, 7 billion to R25, 2 billion after the high record in the previous (2018/2019) as shown in the illustration in figure 4.1 below. These irregular expenditure amounts depicted for the (2018/2019 financial year) represent expenditure that was not permissible according to the rules regulating supply chain in the CJMM, the requirements of Public Audit Act: 5 of 2018, PFMA and MFMA amongst others.

The improvement is not that significant, however it should be recorded as a positive move towards the right direction for the municipalities, as this can be used as a stepping stone towards a right and positive direction. This means, somehow internal audits and oversight controls used during this financial year have been effective, hence this slight positive move. that internal audits and oversight controls promote financial accountability, ultimately resulting in clean audit outcomes. Such controls place checks and balances on financial malpractices, including; irregular, fruitless and wasteful expenditure and non-compliance with key SCM policies and legislation Sibanda *et al.* (2020: 06) acknowledge.

It is maintained that the reported total amount included the irregular and wasteful expenditure amounted to R4 billion, whose audits have not been completed by the deadline of the AGSA's report year. This does not only highlight the issue at hand but also highlight the issue of deadlines for audits, whereby Internal Audits are not done in time as a result the final audits by the AGSA get compromised and thus negatively affected. Sibanda (2017: 314), maintains that a poor execution of internal audit controls and policies, also makes it tough for internal audit to timely detect SCM misconducts and irregularities. Hence, without controls, SCM weaknesses and risks will continue, leading to poor municipal financial performance, reporting and audit findings.

Figure 4.2: Irregular expenditure

Irregular expenditure-closing balance (billions)
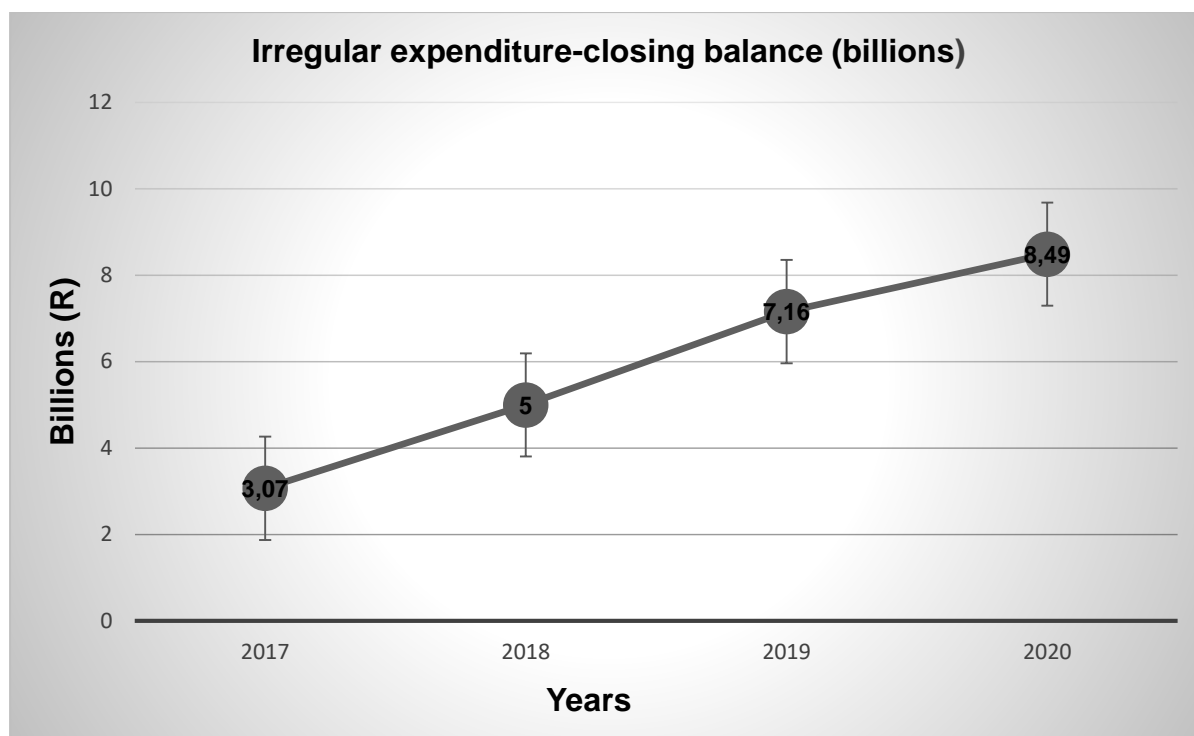
Source: CJMM Group Audited Annual Finance Statement 2017 till 2019

Irregular expenditure is an expenditure that is incurred in the manner that is not set of prescribed SCM legislation; this means, in the process that led to the expenditure, the auditee failed to comply with the applicable legislation (Simangunson *et al.,* 2016: 1274). However, Ortiz (2010: 36) argues that irregular expenditure does not necessarily refer to a situation whereby money had been wasted, and or fraud has been committed, but suggest that it is an indication of non-compliance. Ojok *et al.* (2016: 421) supplement that irregular expenditure is an index of non-compliance in the process that needs to be investigated by management to determine whether it was an unintended error, negligence or done with the intent to work against the requirements of legislation. Such legislation requires, for example, that procurement should be fair, equitable, competitive and cost-effective, and transparent.

Furthermore, Sibanda *et al.* (2020: 06) provide that in order to avoid municipal irregular expenditure, amongst other arrangements and mechanism it is also significant that the appointed and elected be equipped, with skills that capacitate these officials to undertake their mandates and responsibilities effectively in SCM Units, Audit Committees (AC) and MPACs. However, the CJMM continues to experience an accumulative and increasing unauthorised, irregular and fruitless and wasteful

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expenditure. While unauthorised expenditure is unlawful and concerning, in the CJMM it must be addressed at a political level, in terms of a commitment to either increase specific budget votes or to cut expenditure.

The deeper concern is the failure to prevent irregular expenditure and fruitless and wasteful expenditure. In October 2020, the AGSA published its six-part guide on preventative controls. The guides are to 'enable oversight structures to assess whether the most important preventive controls are implemented'. The guides provide a number of questions for oversight structures to ask management. The responses to the questions may reveal if there are weaknesses related to internal controls that need remedial action. Masete *et al.* (2018: 394) suggest that effective monitoring and oversight are one of the strongest instruments for reporting poor conduct are key to the promotion of accountability in municipal finance. Hence, it becomes prudent for municipalities to be practical and to put in place vigorous internal control measures in order to ovoid irregular expenditure.

This can be achieved through employing a risk management with vigorous risk analysis and assessment mechanism. Risk management is a critical component of SCM. (Bizana et *al.,* 2015: 664). However, the CJMM's situation indicates that there is a dire situation within the municipality's SCM, considering that the AGSA in October 2021 suggested that the AC and MPAC should ensure that questions that seek to bring positive change and improvement in the CJMM's SCM should be encompassed from the guides, with a particular focus on preventative controls related to the procurement of goods and services. The responses to the questions demonstrated weaknesses on the part of risk management techniques that need to be addressed and some of the causes of the irregular expenditure.

Additionally, Carroll (2015: 88) highlights that a number of findings in the municipalities SCM research point to a dearth of risk management knowledge and skills among SCM municipal officials and practitioners. This is one of the major contributing elements in the trend of increasing of irregular expenditure in the CJMM, as it depicted on figure 4.1 above from the year 2017, where the irregular expenditure was just R 3,7 Billion, but grow to R 8,49 Billion in the year 2019. Which are the amounts not accounted for and thus cannot be justified because they have been incurred through illegal means, whereby these amounts do not satisfy the requirements of procurement guidelines as provided by the national treasury, and moreover PFMA and MFMA.

SCM should integrates activities associated with the flow and transformation of public goods and services from the procurement stage to end users, through supply chain relationships, to achieve a sustainable competitive advantage (Uddin & Akhter, 2019: 68).The AGSA has ordered that the national treasury must issue a new MFMA circular that is intended at providing guidance on the use of Regulation 36 of the municipal SCM regulations and also on the processes that should be followed when an existing contract providing goods or services that are essential to the operations of the CJMM expires without a new contract being in place.

Adding to the above, the committee must write to national treasury within 30 days of the adoption of this oversight report and communication must be submitted to the next sitting of the MPAC, in August 2021. The operational policy has to effectively curb SCM misconducts, including Professional ethical misconduct. In this regard, it is imperative that municipalities document in their SCM policies, and not only their SCM systems, procedures and processes but also effective procedures for demand, acquisition, logistics, disposal, risk and performance management. Procurement guidelines issued by the national treasury also need to be seriously taken into account and to do this, there must be both political and administrative commitment and will.

Treasury Regulation on Section 8.4.1 of the PFMA, provides that accounting officers of an institution must uphold suitable measures to guarantee that transfers and subsidies to entities are applied for their intended purposes. Such measures, among others, include regular reporting, internal and external audit requirements, and submission of audited statements, regular reporting procedures and monitoring procedures (Treasury Regulations, 2005: 23). Vafaei and Christopher (2014: 13) maintain that the major purpose for such measures is to ensure that there is robust preclusion of irregular expenditure which upshot fruitless and constant rising trends wasteful expenditure in the municipalities as depicted in the figure 4.3 below:

Figure 4.3: Fruitless and Wasteful expenditure
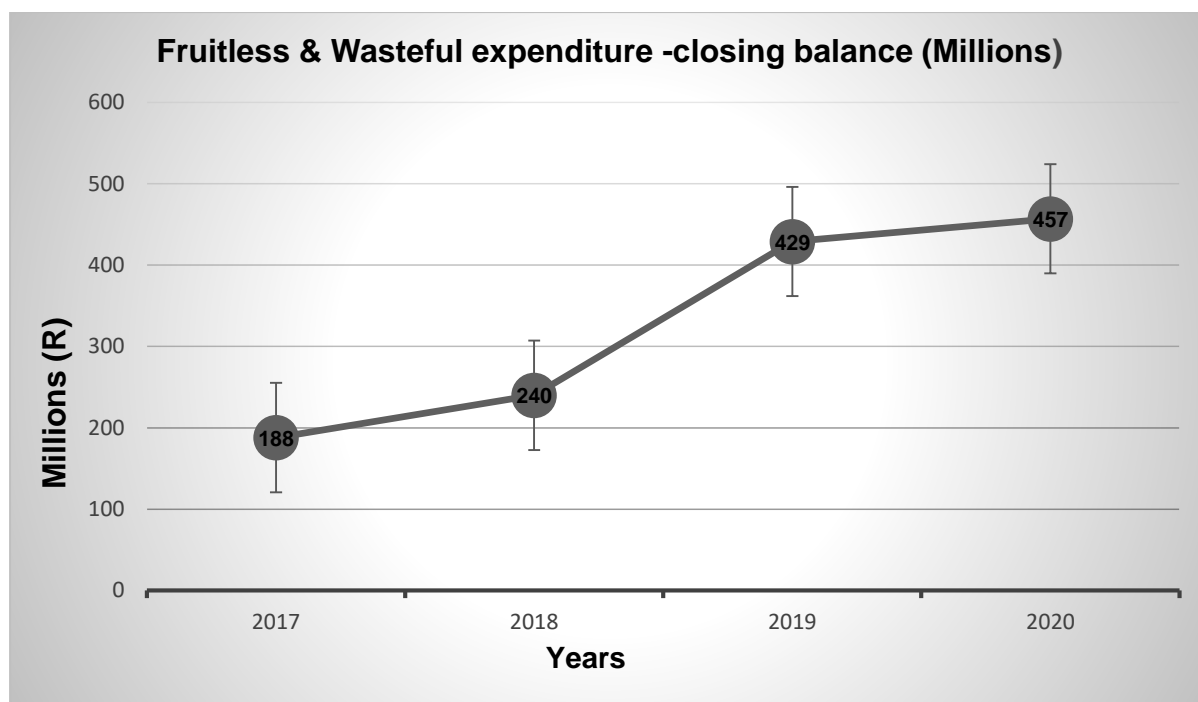
Source: CJMM Groups Annual Financial Statement 2017 till 2020

According to the AGSA (2019), Section 1 of the PFMA describes fruitless and wasteful expenditure as spending which was made in useless and would have been avoided had reasonable thinking been applied. Diggs and Norman (2012: 291), provides that SCM is premised on competitive advantage. Furthermore, competitive advantage must be aware of efficiency, transparency, equity and fairness, and value for money. The value for money denotes; economy, efficiency and effectiveness, which also need to be balanced with other public sector values, so as to establish public value (Abebe, 2008: 128). As part of mitigation to SCM problems faced by the CJMM as shown in this research, the AGSA recommended that the Office of the CM should order all the CJMM departments to rigorously apply the administrative controls, listed in item 8 as tabled before the MPAC on 31 May 2021, to prevent the late payment of invoices that incur interest charges and, therefore, fruitless and wasteful expenditure (AGSA, 2021). The controls must be implemented within 30 days of the adoption of this oversight report and a report confirming this must be submitted to the next sitting of the MPAC, in August 2021. Timely, accurate and explanatory reports also need to be submitted by oversight committees of council for purposes of SCM accountability (Mantzaris, 2017: 123).

In addition, it must be recommended that municipalities monitor the performance of contractors on a monthly basis, and as prescribed by legislation and appropriately respond to delays in contracted work by invoking penalties and other applicable forms of consequence management (Flynn *et al.,* 2014: 143). Fruitless and wasteful expenditure to be mitigated through applying practical means, and ensuring that the all procedural the CJMM's SCM aspect are respected, and thus mitigating the Professional ethical misconduct that come to the fore as a result of SCM transgression. Stringent measures that involve timeframes are very crucial in terms of ensuring adherence to the municipal SCM, regulation to ameliorate this, Horn *et al.* (2012: 73) recommends that SCM policies are to be annually reviewed and adopted by municipalities and municipal entities in terms of applicable regulatory frameworks.

Furthermore, that all future remedial action plans for findings affecting the audit outcome be required to list the department(s) responsible for the material findings and the recommended remedial action that the department(s) must implement. For each remedial action, the plan must provide specific timeframes and list the senior manager responsible for implementation. AGSA (2020) recommends that the plan must have served in a meeting of the Extended Management Team (EMT), operation clean audit (OC) or similar management body before adoption. A plan for the implementation of the revised format of the remedial action plan must be developed within 30 days of the adoption of this oversight report. The plan must be submitted to the next sitting of the MPAC, in August 2021.

In summary of the above, in order for each and every municipality function and achieve their mandate of service delivery, expenditure and debt incurring are unavoidable. However, the expenditure and debt incurring ought to be legitimate, regular and not wasteful, therefore, must be in line with the public finance legislation frameworks such as PFMA and MFMA, as well as other financial regulatory frameworks that come into existence as a result of these two major public finance legislation. The latter intends to ensure that there is no or less irregular and wasteful expenditure or decrease the latter as revealed above that there was a decline from 29,7 billion from 2017 to 25,2 billion in 2018 of fruitless and wasteful expenditure. The latter means, the cost incurred could not upshot any expected results or fruits as expected, and therefore, such expenditure could have been avoided. Moreover, such expenditure or cost has been incurred through means that do not satisfy the Treasury Regulations such as Section 8.4.1 among others as quoted in the PFMA. It has also come to the fore that efficient

and effective internal audit and oversight controls promote financial accountability. This may assist in ensuring that municipal meet the audit deadlines, as it has been revealed that municipalities find themselves in the position whereby they do not meet the AGSA stipulated deadlines for finalising of audit, and this perpetuated by poor reports which deliberately seek to conceal irregular and wasteful expenditure.

Moreover, it has been revealed that in the irregular and wasteful expenditure continue in the CJMM is likely to continue considering that the preventative controls published by the AGSA in order to mitigate this were not put in place as advised. Hence, in addition the risk management techniques in the CJMM are reported to be poor, also based on the fact that preventative measures of misconduct are deemed not effective.

In summary of the above, it has become clear that growth of both irregular and wasteful expenditure is exponential, thus needs argent attention from the Municipal Leadership, and if this continues, the likelihood is that the problem will persist. Furthermore, the six-part preventative guide on controls and measures as recommended by the AGSA were not successfully implemented. This also requires attention from leadership, including the MPAC which has to engage municipality, provincial and national governments (i.e., national treasury and make use of PFMA and MFMA). This will to a certain extent assist the municipality in mitigating the challenge, because once Treasury is aware of the challenge, then mitigations from higher bodies may be initiated and implemented.

4.5.6 Theme 6: Financial statements and performance reports

In GP which is the where CJMM is situated, the AGSA (2021: 65) reported that it was the only province without negative financial outcomes since 2016/2017 financial year. Yet, this province is reported to have spent over R R919,11 million on consultants for financial reporting. It is also revealed that in the 2020/2021 period, many municipalities submitted poor statements and reports, and others even fail to submit. Some entities of the CJMM have been reported to have produced poor statements and reports despite having qualified officials.

According to the AGSA (2021: 16) highlights that municipal councils use financial statements to call the municipalities to account through their MM, thus to make financial and related service delivery decisions. Hence, a positive financial performance value for money is one of the major consideration used for accountability

(Ojok *et al.,* 2016: 421). Financial statements and performance reports are not only an accountability mechanism but are also used by mayors, councils, the national treasury, banks and lenders amongst others to inform important financial decisions, (AGSA, 2020: 08) on MFMA: Consolidated General Report on the local government audit outcomes,

However, in this report the AGSA (2020: 08) provides that after years of reporting inadequacies and recommends. Also, municipalities have still not understood and perfect financial reporting, thus a merely 28% could offer the AGSA with quality financial statements to audit. Furthermore, the AGSA expressed that this also does not foreshadow well for the in-year financial reporting done to manage the budget and finances of a municipality, whereas the AGSA observed good practices in this regard at municipalities that constitute only 12% of the expenditure budget. Amongst these four metropolitan municipalities (i.e., Buffalo City, Mangaung and Nelson Mandela Bay). Also, the CJMM has been counted as one of these who submitted poor performance reports.

As reported in various platforms, including the AGSA's General Audit Annual Reports that accountability in municipal financial management and performance has worsened in South African municipalities, and amongst other reasons for the declining of accountability is the poor financial statements (AGSA, 2020: 09). Furthermore, AGSA (2020: 04) supports that the theme of AGSA for the 2019/2020 Consolidated General Report, encapsulated as ethical and accountable leadership should drive the required change. However, this theme has always been initiated and coined by the AGSA, but there are less positive outcomes to be reported. The issue of poor oversight by the municipal councils is an overarching factor to the problem. Evident to this, municipal public accounts committees and councils still lacked capacity despite efforts to capacitate them (AGSA, 2019: 102). The AGSA cites that there is a challenge of lack of capacity in MPACs and Councils, and adding that this challenge has been a constant factor in previous years.

With respect to CJMM, in the same report above, the AGSA expresses an opinion regarding some audit outcomes that consolidated financial statements. However, these outcomes present a fairly decent conduct in some material concerns, but also notes that there is more improvement needed to satisfy South African standards of Generally Recognised Accounting Practice (South African standards of [GRAP]). The

latter extends that the financial position of the CJMM and its groups, its financial performance and cash-flows as of the 30th of June 2021 ended in fairly accordance with the GRAP, hence there is great need for improvement. The improvement alluded upon includes a complete compliance to financial regulatory framework in order to ensure Professional ethical conduct and efficient and effective delivery of public goods and services.

Sibanda *et al.* (2020: 01) support that compliance with regulatory frameworks, judicious financial reporting, oversight and control helps in identifying municipal finance control gaps and flaws. Moreover, the AGSA has also added that the CJMM's consolidated and separate financial statements were in an elementary financial position, that is in accordance with the requirements of PFMA and MFMA, as well as the requirements of the Division of Revenue Act: 4 of 2020 (DoRA), but that needed more to improved. Sibanda (2017: 314) recommends that the municipal public officials often fail to account for the irregular expenditure, as per their mandate, in terms of section 125(2)(d)(i) MFMA: 56 of 2003.

In holistically comparison, the AGSA (2021) further provides suggestions that credible, sound and reliable financial statements and performance reports are critical in the quest to enabling accountability and transparency in government, and should be followed by municipalities around the country. Sibanda *et al.* (2020: 01) provides that a continued regression South African local government audit outcomes, in a growing number of municipalities, specifies that accountability, especially in SCM processes continues to deteriorate. Furthermore, the AGSA (2021: 16) reveals that in most municipalities in South Africa there is still a continuity of failure in terms of provide acceptable financial statements. Rasheli (2016: 69) acknowledges that *inter alia;* financial reporting and accountability as one of procedures and instruments for governance that is still undermined by the local government authorities, considering that the former, and further advises that there should be more rigorous emphasis for the prominence of financial reporting and accountability in order to avoid unqualified audit outcomes that may come as a result of poor financial statements.

The CJMM has to at all cost account in the instance of any unfavourable outcome in the audit of financial statements and performance reports. Adejuwon (2012: 28) provides that the auditing of financial statements is to *inter alia;* promote and ensuring answerability, responsibility and warrant the enforcement of Professional ethical

conduct in both public and private institutions. In the reports cited above, it is highlighted that there was a decrease in unqualified opinions on the financial statements and performance reports from 61% to 51% in 2018/2019, the quality of the financial statements for auditing worsened than 2017/2018. The AGSA further highlights that more than a half of municipalities submitted reports that had material flaws and lacked credibility. Polidano and Hulme (1997: 04) support that financial reporting and accountability is the core that sustains good governance.

In summarising the discussions above, it is imperative for municipalities to ensure there are less grey areas in the financial and performance reports in the CJMM. However, the AGSA reflects a gloomy picture in respect to the combined local government in the country when it comes to financial and performance reporting.   In addition, it has been outlined that existence longevity of municipalities depends largely on the submission of financial statements and performance of reports to their respective Councils. The significance of financial statements and performance reports are used by, *inter alia*; councils, national treasury and landers in order to determine and oversee the municipal's financial management decision making. Also, these two significant municipal reporting approaches and devices are significant to the success or failure of the municipality, for instance municipalities that constantly fail to satisfy these standards can be deemed a failure and as a result be placed under the provincial administration in terms of Section 139 of the Municipal Systems Act.

The Public Audit Act, allows municipal's internal auditors, the office of the AGSA to access the municipality's financial statements and performance reports amongst other. Some local government institutions are reported to have been still battling with poor financial management reporting, regardless of the mechanisms recommended by the AGSA to mitigate the challenge of poor financial reporting statements performance management reports. However, the CJMM has vanity of itself in this regard, providing the fact that it has been reported that this municipality has been complying with GRAP, which is a positive sign for the CJMM considering that GRAP is in cognisance with the PFMA and MFMA. Ultimately, it is apparent that there is a relationship between a municipality's existence, independence and the financial statements and performance reports.

4.5.7 Theme 7: Submission of annual reports to municipal council

According to the AGSA (2021: 05), as a means and part of the system of reporting, municipal councils have to be informed of the quality of the financial statements and performance reports and other mandatory annual reports, the status of compliance with key legislations and any other material irregularities identified. The AGSA's office specifically also send reports to municipal councils as they are liable for approving the budget and performance plans; in-year monitoring; and using the financial statements and performance report to determine whether the municipality achieved its objective to deliver public goods service. This is warrant proper oversight through financial accountability, and thus create a favorable environment for efficient and effective service delivery.

According to Bananuka, Nkundabanyanga, Nalukenge and Naawaase (2018: 140), internal audits and oversight controls encourage financial accountability, ultimately resulting in clean audit findings. Whereas Sibanda *et al.* (2020: 06) promote that such controls place checks and balances on financial misconducts, including irregular, fruitless and wasteful expenditure and non-compliance with key SCM policies and legislation. The MFMA *inter alia*; recommends that municipalities should submit their annual reports to their respective municipality Councils in each and every financial year end. The submission of the annual reports, including the financial reports should be regarded as one of the most critical exercise of the Municipalities, as this has a potential for self-reflection of the municipalities when it comes to performance and financial performances. To this effect, the municipalities can be used the response from the municipal councils as the measure for improvement, and hence improving public accountability.

Moreover, Financial reporting does not necessarily take place at the end of the financial year, but rather undertaken during the financial year in the form of quarterly reports to councils, treasuries and designated committees in Legislatures. However, the AGSA (2021: 16) highlights that these reports are used for decision making and to monitor and evaluate spending, revenue generation and the use of conditional grants. This report further identifies the challenge of low turn of submission of financial statements, and in addition MMs are responsible for credible and reliable in-year financial reports and for quality yearend financial statements that can be trusted upon by the users of such financial statements.

A well-functioning internal audit unit without any political influence promotes accountability in government (Tumwebaze *et al.,* 2018: 14). Similarly, through effective oversight, AC and MPACs guarantee the integrity of SCM processes and hence improving the public service delivery. To strengthen the functioning and performance of the SCM systems and units, oversight roles and other functions of council need bolstering, and therefore municipalities have to develop strong structures, (Van der Waldt, 2016: 291). Bodies within the municipal council that are meant to ensure the proper and effective oversight such as MPAC and Internal Audit Committees should at all material times act whenever there seems to be challenges in the municipalities' financial reporting systems and reports.

Furthermore, Sibanda *et al.* (2020: 09) provides that the MPAC should raise concerns and alarms that may range from any internal maladies (i.e., incomplete of financial documentation, omission or any wrongful commission in the financial statements of the municipalities) as required by Section 125(2)(d)(i) of MFMA. Furthermore, the AGSA reiterates that the MFMA prescribes punitive steps that must be taken by the accounting officers, which is MM or the EM in the cases that the municipality is unable to meet the requirements to table its report to the municipal council. Furthermore, the MFMA also empowers the AGSA to submit the financial statements and the audit report of a municipality directly to the municipal council, the national treasury, the relevant provincial treasury, the MEC responsible for local government in the province and any prescribed organ of state, should the mayor fail to table the municipal annual report on time. It is imperative that the municipalities around the country, and just the CJMM to devise strategies on how the can deal with amongst other problems, the late submission of financial reports, poor financial reports submitted to the councils.

To achieve what is stated above, Sibanda *et al.* (2020: 06) provides that monitoring, reporting and oversight ought to be built into the internal control system. It becomes useful and concrete that municipalities continuously upscale and build the capability of elected and appointed public officials. It is also significantly impetrative that elected and appointed public officials be equipped, with skills that will empower them with the ability to dispense their duties effectively in SCM units, AC and MPACs. AGSA (2021: 13) provides that municipal councils, provincial leadership, oversight and national government also have the major role to play in ensuring to an improved local government. It is crucial for municipalities ensure capacitated municipal council with solidified structures, as mentioned committees are a product of South African

legislation that can ensure an improved public service through safeguarding accountability. Masete *et al.* (2018: 397) provide that this exercise of capacitating both the elected and the appointed officials is significant given that, in terms of Section 165 of the MFMA, each municipality must have a functional Internal Audit Unit (IAU).

According to the AGSA (2021: 04) at the national government level, there seem to be a problem considering that the AGSA's reports that stipulates that by the 31st of May 2019 only Gauteng, KwaZulu- Natal, Mpumalanga and the Northern Cape province that have fully complied with the MFMA prescripts for registering a 100% tabling rate. Whereas the following Provinces have municipalities that had not tabled their reports by 31st May 2019, Eastern Cape and North West have one municipality, Limpopo and the Western Cape have two municipalities respectively, while the Free State has three municipalities that had not tabled their reports.

The submission of annual reports (financial and performance reports) can be deliberate and orchestrated efforts with the purpose of circumventing accountability from the council, however, it is self-defeating on the part of the municipalities, because according to the AGSA's audit standards, a municipality or any public institution or entity failing to produce mandatory reports such as financial and performance reports receives what is known as a 'disclaimer audit outcome'. This outcome is more of an adverse out that may result in the municipality in particular placed under administration.

In summary of the above discussions, it imperative that municipalities submit mandatory annual reports (i.e., financial statements, performance reports, and etc.) to their respective councils, as this warrant a sense of effective oversight and financial accountability to the public. Moreover, these annual reports are used by the council to deliberate with provincial and national legislature on the prospects and challenges of the municipality. Therefore, in the instance whereby all units of the municipality and submit without any hesitations, this will signify an effective oversight and financial accountability in the municipality. Ultimately, in this instance the provision of public service would not be compromised.

4.5.8 Theme 8: Citizenry participation and the provision of public goods and services

According to Fakir (2006: 04), efficient administration is an essential feature of local government. Nonetheless, it is therefore, governance in local government comprise the multifaceted set of mechanisms, procedures and institutions through which community members and groups articulate their interests, arbitrate and consolidate their differences, and exercise some of their Legal rights and responsibilities. Mothepu, Jaarsveldt and Lekonyane (2015: 912) enhance that citizen participation is important, and also citing two aspects in which this phenomenon contributes its importance to human life, (i.e., it firstly fosters responsiveness on the part of Government in delivering public goods and services). Secondly, citizen participation guarantees that the developments which the government brings to the communities are sustainable and it helps the community to avoid white-elephant projects. Munzhedzi (2020: 91), supports each community has distinct communal needs such as the need for clean water, garbage removal and electricity.

Whereas, Gundu (2011: 147) argues that the domain of service delivery is dominated by ethical dilemmas that come from the relationship between bureaucrats and the citizens, whereby officials often have to choose between serving the communities or the government. Sadie (2017: 45), provides that there is a general understanding in public administration that the government's main obligation is to advance and develop the livelihoods of its citizens by addressing their basic human needs. This can only be achieved through the effective and efficient provisioning of public goods and service, and only professional ethical bound municipal leaders can achieve this. However, Munzhedzi (2020: 91), stresses that an efficient delivery of public goods and services can only be achieved when there is full public participation.

Furthermore, Styler and De Visser (2009: 18) support that municipalities include its political structures, its administrative structures, its community and its other stakeholders in the process of public participation. Thus, the political, administrative structures, and the community all share the responsibility to identify, avoid, and solve their municipality's financial distress. While the causes of financial distress can be complex and varied, the solution inevitably includes bringing revenues and expenditures into alignment.

In respect to the above, Section 152 and 195 of the Constitution stipulate that municipalities are obliged to encourage the community and other community stakeholder organizations to get involved in municipal affairs; that people's needs must be responded to; and the communities must be stimulated to participate in public policy making process, one of the methods that can be applied in this regard is the surveys. Moreover, community participation is also prescribed in Chapter 4 of the Municipal Systems Act a municipality must establish a culture and orientation of municipal governance that supplements formal representative government with a system of participatory governance, and must for this purpose inspire and produce conditions for the local community members to participate in the affairs of the municipality.

Furthermore, Lesia (2011: 72) argue that community participation is essential to ensure that the Government addresses the real and pertinent needs of communities in the most appropriate way. In complimenting the latter, AGSA's (2021) Consolidated General Report on Local Government outcomes stipulates that public participation in the improvement of integrated development plans remains a fundamental aspect for the performance planning process in municipalities, and thus give communities an opportunity to influence the strategic course and direction of the municipality to ultimately benefit the people it serves. The report further provides that a handful Metropolitans including the CJMM went out of their way to ensure that these processes took place at metros even when Covid-19 restrictions were in place by, for example, using social media, and other digital means and platforms to reach out to the communities. This allowed the CJMM to understand the opinions of citizens concerning how this municipality performs some of its constitutional duty.

The result of this exercise may result to an efficient and effective CJMM's facilitation of the public goods and services delivery. Hence the process of public participation is imperative as it has a potential to pave a way for community development. Nonetheless, this cannot transpire in a vacuum, therefore municipal executive, officials and the entire council ought to be bound and inclined to Professionally ethical and address the concerns in an appropriate manner. In chapter two of this research (section 2.5) Rossouw (2002: 05) maintains that it is important to recognize that ethics should not be regarded as an approach for deterrence which is informed for the constraint of economic behaviour in an organisation, but it should be seen as a constructive means to achieve economic success through the application of Professional ethical conduct approach. The CJMM IAR (2021: 53) indicates that

Councillors were briefed on the 1st of April 2021 regarding the process and planning of the IDP sessions and thus importance of public participation in order to achieve CJMM's public goods and services delivery for the strategic projections, and thus achieving economic success for the municipality through these projects.

According to Huberts and Six (2012: 151), leaders in municipalities are often accountable for decision-making and provision of public goods and service. Generally, leadership in these institutions should be responsible and answerable to the needs of the community, and thus the absence of this the leaders would be deemed lacking Professional ethical conduct, because they are holding what the legislation commands. As the White Paper on Local Government (1998) also make an emphasis that elected leaders remain responsible and work within their obligations and allow consumers to have input on the way services are delivered. Rabbie and Cloete (2018: 14) highlight that in public administration it is often assumed that once a public policy is passed, bureaucracy is created to implement it and money is spent so that the purpose of the law is achieved. At this juncture, the public becomes more interested and concerned about how the public policy is undertaken.

According to Naidu (2008: 83), it would be travesty for South Africa's democracy if the principles of public participation were to remain nothing but just words on paper and not translate into real, solid and palpable participation that actually affects policy at all levels. Khuzwayo (2009: 12) enhances that citizenry participation promotes legitimacy and public support for the policies and programmes of the municipality and thereby ensures that there is democratic stability. considering the latter, it is, therefore, crucial that the community be aware of the possible change it can achieve through active citizenry participation in the democratic processes. In addition, the principle of community participation becomes an attractive strategic plan not just for public policy advances, but for drawing disgruntled community members back to the political mainstream. The participation of this nature takes many forms, from community meetings to citizen's advisory committees, administrative law and, more recently, the idea of community members as customers (Bishop & Davis, 2002: 15). These briefing sessions were conducted virtually, while other sessions were convened for office bearers and officials central to the execution of this activity.

It is worth noting the importance of citizenry participation, as Phago (2012: 65) supports that from societal needs to municipal service delivery, it therefore becomes

a need that a concerted effort is made in order to effectively implement plans and policies of the municipality. The major purpose of these proceedings were reported to be aiming at enhancing the capacity of the municipal officials including the councillors on how to deal with implementation of the IDP, and fine tuning the development plan of the municipalities for their communities.

The point above speaks to the advance and improvement of Local Government in South Africa, which is quite necessary for the overall socioeconomic growth and development of South Africa. Nyalunga (2006: 43) supports that the transformation and development of the local government system has to take place within a framework that seeks to forefronts public participation as a foundation of local democracy, efficient provision of public services, thus socioeconomic growth and development. One of the constitutional obligations for the CJMM according to Section 152 of the Constitution is to guarantee that all households in the CJMM have adequate access to basic public services, (i.e., provision of water, roads and waste disposal amongst others).

According to Mello (2018: 04), citizenry participation is a process that allows ordinary citizens the opportunity to exercise power over decisions that affect them. Hence, this process should be taken seriously by the municipal authorities, and avoid a state distrustfulness, weariness and apathy on the part of citizens. The Local Government authorities ought to avoid an undesirable situation as explained by Bishop *et al.* (2002: 15), that what is referred to as engagement is really just a way for the state to pretend to be democratic, when in reality all decisions have already been taken.

In respect of the above, Tshoose (2015: 16) states that a concern should be given to the practical nature of public participation, which in South African Constitutional democracy spreads to the creation of an accurate opinion that government is directly answerable to the citizens. Nevertheless, there seem to be some noted dynamics to public participation, and as identified by Mubangizi and Gray (2011: 214) that public participation suggests that participatory processes and systems in South Africa lacks transformative qualities and are blemished by a combination of *inter alia;* neglect, corruption, infrequent feedback, limited involvement and inexperience on the part of planners and officials which ultimately amount to lack of service delivery.

According to Zikode (2009: 42), the dynamics around public participation and the provision of public goods and services, one has to consider the element of limited

information afforded by the municipalities to the citizenry concerning the public affairs. Access to information, for example, is regarded to be insufficient and irregular, as are the capacities of citizens (and officials) to understand the procedural formats in which information is presented (Houston 2001: 207) highlights. In the interest of the research object, the CJMM IAR (2021: 42) highlights that the 2019/2020 financial year report indicated

that this municipality made use of an innovative approach to gather and tracking satisfaction information by conducting monthly polling surveys from July 2019 to June 2020. Each month, approximately 2000 different adults were polled on their gratification with various services provided by the CJMM, resulting in a total sample of 24 052 respondents from 3rd July 2019 and 11th June 2020. Sampling was informed by the enumerated area frame and was representative of the population of each of the CJMM seven regions. This mechanism ensures that the public participates in the affairs of government is important, and speaks on the fact that people of a country ought to be patriotic about their country.

As deliberated in chapter two, under (section 2.3.6), that community as a Primitive factor to professional ethical conduct that when a person grows up experiencing good deeds in their primitive or early stages of their live, the likelihood is that those individuals are most likely to engage into matter that ought to bring about development for their countries. This also contributes to building an informed and accountable citizenry with a sense of ownership of government developments and projects. The participation that does occur tends to be brief, also in the shape of infrequent inputs that decorate particular stages of planning and programming cycles. Friedman (2005: 757) postulate that, when they do occur, feedback is perfunctory.

As indicated in figure 4.3 below, CJMM IAR (2021: 60) the provision of basic public goods and services to the inhabitants of the CJMM is relatively high with the bulk of households both in formal and informal setups of dwelling are enjoying access to a running piped water 98.4%, sanitation 95.1%, refuse removal 92.9%, and electricity 90.8%. it is imperative for municipalities to constantly hold community engagement as the CJMM tries as reported, because it affords the municipality with the necessary information that will be a guideline for the needs of the community. Hence (Atkinson 2002: 16) supports that the key to effective participation can be determined by the

preparedness on the part of government to be reachable to community in general and the poor in particular.

The poor cannot gain a voice through structured participation forums because they are usually disorganised and they lack the capacity to participate (Friedman 2005: 757). Furthermore, the report indicates that there is a continuation of public participation deficit, particularly in informal setup of dwellings. The CJMM IDP (2016-2021) further supports that the backlog is exacerbated by the high density in population which is reported to have been mounting due to local in-migration, the foreign illegal migration is also reported as one of major contribution to the proliferation of informal settlements in some part of CJMM and the province of GP at large. Maier (2001: 709) provides that the mounting and worsening informal dwellings and poor life conditions are comprehensible in developing societies. As South Africa is still considered as a developing society, thus there is calls for a major a need on municipalities' leadership to ensure that they rope every member of their respective jurisdiction in the participation and uphold the principles of public participation and engagements, in order to detect areas of concern for the provision of public goods and services.

According to Friedman (2005: 758), many of poor living in poor conditions do not partake in this process at the grassroots level organisations, because the government does not provide participatory spaces in which they will be free to express themselves. Mohamed (2006: 44) cites a number of factors that impede the active public participation of informal settlement inhabitants in policy formulation at municipal level that include the attitude of local governments towards informal settlements; the prevailing urban management approach; the approach to community participation and the lack of strong organisations that represent the informal settlement communities. Also, Theron, Ceasor and Davids (2007: 01) submit that implementation of public participation in South Africa is hindered by factors of the political, and socio-economic conditions (i.e., poverty, the expanse of municipal boundaries, poor public transport), unlike CJMM with taxis, train, public utility buses and good road network language barriers, illiteracy and the lack of a proper definition of participation.

A Professional ethical inclined municipality understands that participation and engagements are very crucial in societies undergoing the democratisation process and this participation sustains growth and development in society, hence it is

necessary for the essential for the oversight bodies such as national and provincial legislatures, as well as municipal councils to ensure that public participation is enforced to those entrusted with the execution of the public policy (i.e., service delivery). Participation is an essential issue for public administration today because of its intrinsic significance to democratic values (Morse, 2006: 09).

The exercise of public participation is conducted with Constitutional development goals involved which seek to include the citizenry in the process of decision-making, and thus means public leaders have to consider the outcomes of public participation be it any form i.e. public meeting, Imbizo or public surveys. Whereas, Matsiliza (2014: 1113) provides that the principle of citizen participation in decision-making of the public affairs entails that those who are affected by a decision have a right to be involved in the decision-making process. Steiner (2012: 27) asserts that public participation in decision-making should be made possible and structured in such a way that the most acceptable decisions can be made. However, including the citizenry may very well delay the public administration process, providing that there may be opposing opinions from the participation, hence the governance may delay.

Nevertheless, this is not more of a popular view amongst scholars, as Whitford, Yates and Ochs (2006: 37) dissenting to a view offered by Crain and Rosenthal (1967: 972) that citizenry participation in decision making may result in more opposition, persistent negotiations and a greater risk of failure while moderate and irregular participation may destabilize government. In complimenting the latter, Mothepu *et al.* (2015: 912), highlight that citizen participation is significant in that it empowers the citizens to voice and abode their communal needs and challenges with the government, on the one hand, and, on the other hand, it enables the government to communicate policy and plans to the citizens. Also, it enhances communication between the government and the citizens. In the dissenting, Whitford *et al.* (2006: 38) advances that effectiveness in communication public participation is key in order to ensure that service delivery is not halted.

According to Tshoose (2015: 19), ideally, the establishment of these democratic spaces is meant to facilitate and permit ordinary people's engagement with the Government from an empowered stance or position where the masses can their expressions. Meaning that those entrusted with the implementation of public policy should create an environment whereby the citizens' policy matters involving the

provision of public service, and thereafter government provide feedback on the intention for these policies. "This form of policy execution denotes a "top-down" model, and entails the idea that execution is about getting community members to do what they are ordered to do, and keeping control over a sequence of stages in a system; and about the development of a programme of control which reduces conflict and deviancy from the objectives set by the initial policy hypothesis" (Parsons, 1995: 466).

According to Munzhedzi (2020: 92), public participation is vital when facilitating the role of national assembly, which is oversight within the Executive. This process it allows citizens to put to practise their Constitutional right in holding government departments and State Owned Enterprises (SOEs) accountable for their actions. The CJMM has ensured that the basic public services it provides to the community bring about satisfaction, hence during 2019/2020 financial year, CJMM employed a unique approach to tracking and accumulating data based on satisfaction of the community, and this was done by conducting monthly polling surveys from July 2019 to June 2020. Theron and Mchunu (2013: 106) highlight that in terms of the broader public discourse, participatory spaces will provide prospects to strengthen the relations between government and citizens and enhance accountability among government representatives, civil society and citizens.

What has been discussed above is a more about the insurgency and somehow reforms of the public service, which speaks more on the state-citizenry shared authority to govern, and in that instance the community ought to be satisfied with the governance. Omoyefa (2008: 29) maintains that the reform of PS in Africa awakens the consciousness of people to how responsible governance can be achieved. This realisation has enhanced public participation with improved people-government communication for good governance.

In respect to the deliberations above, citizens of the CJMM have expressed the extent of their satisfaction of the basic services provided by various entities of the municipality. It is prudent to have this information as it may function as standard evaluation of Professional ethical conduct and governance, and this translate to the provisioning of public goods and services in this municipality. Services such as road maintenance, housing delivery, waste removal and customer care of the municipality are of high importance to the public, due to the viable role these services have on

people's livelihood. The figure 4.4 below illustrates the outcomes of the public's opinion, and below this figure is the deliberations on this figure.

Figure 4.4: Summary of gratification on basic goods and services

SAMMARY OF GRATIFICATION ON BASIC PUBLIC SERVICE
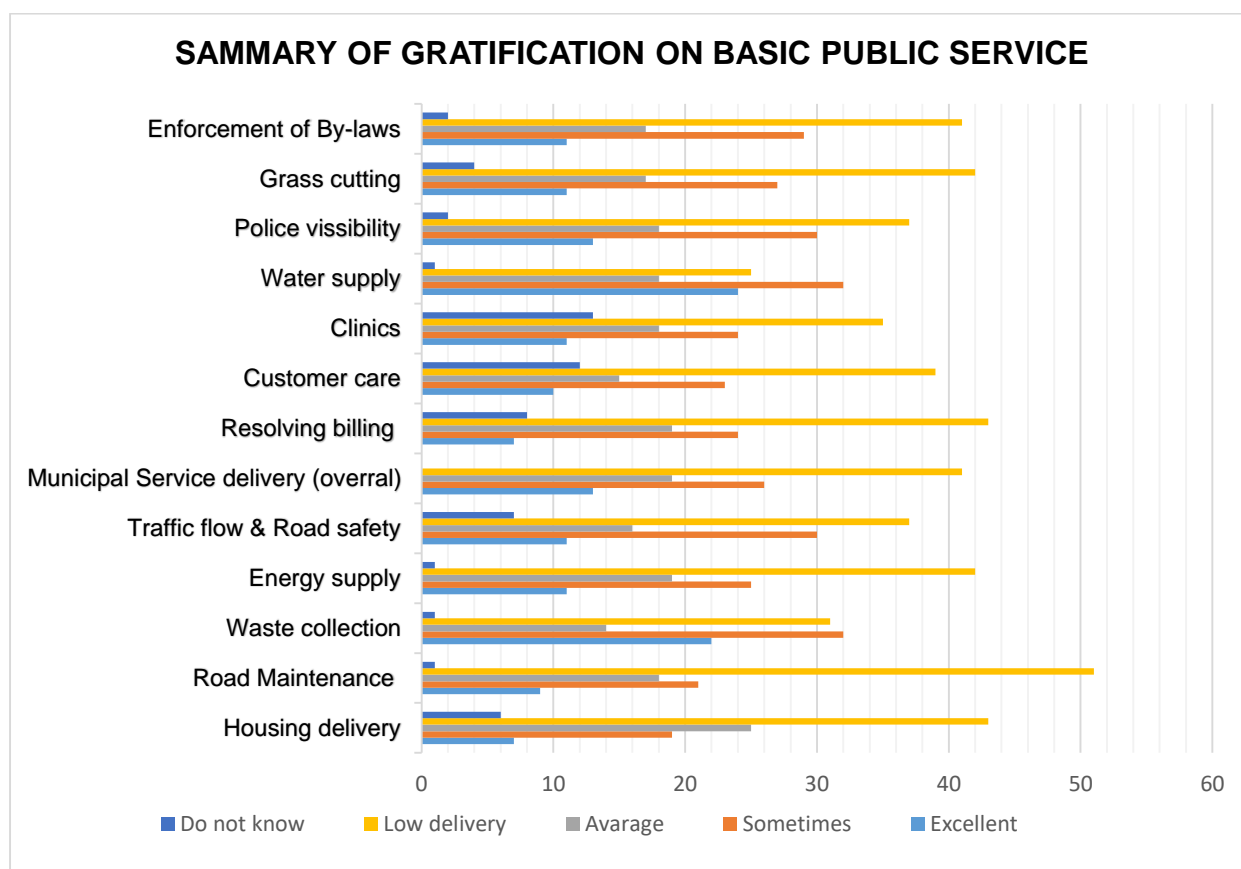
Source: Adapted from CJMM IAR 2019/2020

According to Langton (1978: 48), the majority understanding is that public participation increases the likelihood of successful public policy implementation. Thus, Mautjana *et al.* (2014: 55) and Gellhorn (1972: 361) concur with the view that public participation contributes to the legitimacy of Government action, and therefore effective provision of public service provision. The effective provision of public services supposedly guarantees an improvement in standard of life in those at a receiving end. According to Kwangwane (2008: 41) the Human Development Index (HDI) puts the Bill of Rights in the Constitution on the spotlight as it measures its requirements the country to perform as expected in terms of the requirements for development of life for the Citizenry. "South Africa scored very poorly with an index of 0.695 and ranked 107th out of 173 countries measured in 2000" (Butler, 2004: 66).

The CJMM IAR (2021: 64) provides that the Quality of Life Index (QoLI) is underpinned by an understanding of standard of life as a multidimensional notion and combines 58

variables across ten measurements and dimensions. Moreover, communities in a democratic society hold an important position in the manner in the conduct and how governments are viewed by the general public. More so, Governments bound by Professional ethical conduct obtain trust from the communities when they are not distant from the public, and therefore public participation occurs. Whereas, a culture of trust is also essential for better legitimacy (Govender, 2013: 814). Although listing the ideal practices for effective public participation on paper is relatively uncomplicated, it is often exceedingly difficult to execute and put the ideals in practice (Markowitz, 2019: 15). However, the latter is confident that the effective public participation of the broader community and its institutions (stakeholders) in matters that affect their quality of life would improve legitimacy for the government of the day The community of CJMM has the liberty to participate in the affairs of the municipality, and below are the contents and deliberation of responses provided on surveys offered by this municipality.

In the QoLI, an overall 62% of respondents in the survey was scored as gratification with CJMM service delivery of basic public services, reporting average to excellent delivery across a range of services. Figure 4.3 above, indicates the overall gratification of those consuming CJMM public service, and it appears above that participants have rated most CJMM goods and services with the "low-service" grade which is represented by colour yellow. Housing delivery has scored an "excellent" grade which is represented by colour light blue, however this service did score a yellow colour which is a "low-service to some participants. These findings indicate that the participants are content with the housing which is basic good in the municipality. Kwangwane (2008: 19) adds by providing that public participation also conveys improve quality and equity in the public goods and services delivery, and also that public participation strengthens allocative efficiency of public services. The findings indicating satisfaction for housing provisioning in the CJMM will encourage the municipality and also assist in terms of planning, maintaining and further improve the current standard in the CJMM's department of housing.

There is a 65% reported in the 2017/2018 QoLI of the CJMM's household gratification index. However, there seem to be a lacking feature in this QoLI conducted by the CJMM, the lacking feature in this regard is the involvement of the stakeholders in the CJMM. Innes and Booher (2010: 118) argued that citizenry participation should be concerted exercise, and it should integrate not only with citizens, but also organised

interests, profit-making and non-profit organizations, planners and bureaucrats in a common framework where all are interrelating and influencing one another and all are acting independently in the world as well. This should not be a one-way type of communication from citizens to government or government to citizens, but rather a holistic and well-rounded manner of sourcing out information from the society, as this will assist in initiating and implementing public programs that are of the communities' interest.

Moreover, Kwangwane (2008: 19), contends that public participation increases the chances of effectiveness by applying local knowledge in implementing public programmes and projects. The CJMM IAR (2021: 65) provides that satisfaction with the general municipality was slightly lower than satisfactions with the basic public services, it is reported at 27% of respondents during the face-to-face interviews, which this was a decrease of 7% from the QoLI of 2017/2018 financial year. It is further reported that QoLI in the CJMM was either good or very good, moreover, interestingly positive sentiments increased in the last quarter of 2019/2020 which is described to have correlated with the CJMM's responsiveness in the initial coronavirus lockdown period.

Governance in the CJMM setting appears to be a complex network of distinct but related stakeholders; statutes; policy mandates; institutional, practical and programmatic structures; resource levels; administrative rules and guidelines and institutionalised norm and regulations, that jointly restrains and permit the tasks, priorities and values that are incorporated into regulatory, service production and delivery processes with an interest of supervising and monitoring the Council's performance by holding it answerable (Kwangwane 2008: 16). Due to the latter, the following can be linked to CJMM's IAR (2021: 65) reports that the findings of the QoLI for the 2020/2021 financial year, portray that the overall satisfaction levels have decreased, however the CJMM appears to be performing on par when compared to other municipalities in Gauteng.

The public services, in particular basic services, with declining satisfaction scores should be attended to as a matter of urgency electricity is a prime example. The decline in satisfaction needs to halted and reversed, for the CJMM to be truly seen as delivering quality services to residents. Innes *et al.* (2010: 123) identified five purposes of public participation in policy decision-making is that citizenry participation is about

getting legitimacy for public decisions, for instance if public participation planners can say "we hosted plenty of public hearings and reviewed thousands of comments and every community member who wanted to had a chance to say his piece", then whatever is decided is, at least in theory, democratic and legitimate. Hence it will be important for the CJMM to ensure that the policy around the provision of basic services, particularly electricity in this regards will have to be readjusted and repositioned in order to suit the needs of the community of CJMM.

Public participation is to a large extent a tool of empowerment of the community, and in addition, when the arrangement of this empowerment is does not bear fruits, communities protest against the government. Arnstein (1969: 216) supports that citizen participation is a categorical term for citizen power. Mothepu *et al.* (2015: 904), cite that, through citizen participation, government may be rendered accountable and be responsive to the needs of the local community. Hence Arnstein (1969: 216) ponders on this as a citizen power. This citizen power is actually the power for the public to put forward its needs and problems which are meant to be addressed by the government through applying efficient and proactive administrative techniques *inter alia;* planning, organisation etc. Whereas, Maserumule, (2017: 105) highlights that public participation fails to take place, public policy implementation goes wrong and are service delivery targets are not achieved, hence Koma (2010: 14) is of sentiment that a high number of service delivery protests, negative audit opinion as well as huge service delivery backlog in most municipalities that experience failure of public participation, and thus poor policy implementation.

The CJMM ought to have leadership that has a high sense of Professional ethical conduct in the quest towards in governance provision of public basic services through using proactive measures that come with planning. In addition, Willis, Clarke and O'Connor (2017: 282) maintain that leadership of any public institution has to constantly be in touch with the people. Reynolds (1969: 139) provides that public participation is the important aspect to be taken into consideration by the government when planning on matters that affect the public. Furthermore, the latter is also important because it contributes to the construction of knowledgeable and responsible citizenry with a sense of ownership to the Government developments and projects.

According to Bishop *et al.* (2002: 16), participation becomes a better strategy, and not just for policy enhancements, but also for drawing disaffected citizens back to the

political-administration mainstream. In relation to this study, public participation is one of the major mechanism for warranting Professional ethical and thus the effective and efficient provisioning of basic public goods and services to the community of CJMM, and considering the following data on basic public service-consumer percentage at the CJMM: (i) electricity supply at 90.8%, (ii) Waste removal at 92.9%, (iii) Water supply at 98.4%, (iv) sanitation 95.1%. It further stated in the CJMM IAR 2019/20 that CJMM has a high number of households both on formal and informal dwelling setups enjoying an absolute access to major basic public services as compared to other metropolitan municipalities.

According to Ijeoma (2013: 207), the concept and process of public participation somehow becomes misconstrued and delayed when the communities are not formally and legally organised; for example, in informal settlements, the quest for organising the community becomes more difficult. Cornwall and Coelho (2007: 15) stress the importance of dealing with formalised spaces for public participation. The arising concern in this regard should be around the realities of civil society groupings, where poor people in informal settlements face the burden of being excluded or not invited to participate in formalised spaces for public participation.

According to Cornwall *et al.* (2007: 17), there ought to be questions posed regarding the basis on which people enter these spaces and what the nature of their representation is; how they become meaningfully involved in these formalised spaces; and what it takes for these groups to have any real influence over decision-making. Tshoose (2015: 16) upholds that it is crucial to understand the nature of formalised invited spaces, and how may help to consider what other alternatives are available in the context South Africa. it is important that communities organize themselves and participate in the municipal meetings that seek to bring solutions to the provisions of public service irrespective of their social standards.

Amongst other reason for the backlog in the service delivery in municipalities is that more or less members of the communities, particular poor and ordinary members of communities are ignored and hence missing out on what is democratically theirs. As Sections 3 and 19 of the Municipal Structures Act, instructs that municipalities, in performing their functions, are required to develop mechanisms to consult with communities and community organisations. However, the poor and ordinary

community members are often crushed, diminished, converted into a spectator and contrived by myths which powerful social forces have created (Freire, 1973: 05).

In support of the latter, Mphahlele (2010: 55), is of the view that an "literate community members are enabled to exercise their judgement, and make contributions to the debate about arrangement and are aware of local community challenges and the difficulties of finding solutions due to the level of understanding and reasoning in relation to governance associated with governance. Hence, there is bottleneck, as CJMM IAR (2021: 44) indicates there is what seems to be a lasting discrepancy, most particularly in the informal dwelling setup in the 2019/2020 financial year. This bottleneck is exacerbated mostly by high population density and local in-migration (urbanisation) which is understood to be a contributing factor to the swelling number of informal dwelling setup, with the backlog: (i) sanitation-consumed by approximate 78 400 households and which is 95.1% serviced households, which leaves a backlog of 4.9% (ii) on the electricity supply 147 200 consumes, while 90.8% is serviced and which leaves a backlog of 9.2% (iii) waste removal-consumed by 65 600 and sits at 92.6%, which leaves a backlog of 7.4.

4.5.8.1 Public expectation on provision of public services

According to James (2009: 109) public expectation is judgements of what individuals or groups think either will or should happen under particular circumstances in governance. In this sense, positive public expectations are what citizens think public goods service delivery performance will be and normative expectations are what citizens think performance ought to be.

Furthermore, the efficient provision of public basic goods and services is somehow centred around the satisfaction and how the lives of the individuals are improved in community. Hence, the Government has to ensure that the community is not detached from the processes its processes, but rather in touch with the government as part of public participation. The establishment of ward committees is aimed at encourage citizenry participation in the council's decision making process by roping in community-based actors in the system of local governance (Pycroft, 2000: 153). In complementing the latter, Maserumule, (2017: 103), advances that; the NPM makes ways for the power decentralisation, participatory planning, effectiveness and efficiency, performance management, financial service reforms, outsourcing and contract appointments.

This can be achieved through the creation of well-organised Government on one side by the repositioning of confines and accountabilities of the state and on the other side, democratic participation, accountability, which is the NPM. Klynveld Peat Marwick Goerdeler (KPMG) (2009), posit that the latter is viewed as the only guideline that could correct the irretrievable failures and moral bankruptcy caused by the old bureaucratic model of public management, and thus guarantee efficient governance with suitable delivery of public service, and hence improved in the life of community members due to its ability to bring the government closer to the community. Munzhedzi (2020: 93) maintain that NPM allows massive active citizenry, and thus the active citizenry should hold the political parties (particularly the governing one) accountable.

On the other hand, Nethercote (1989: 24) dismisses the uniting of NPM as unjustified and antagonistic destruction of appreciated work in developing PS ethics, culture and norms carried out for a long period of time, and thus poor provision for public services may arise as a result, hence the development may decline in people's life. Considering the sentiments on the latter, Osborne, Radnor and Nasi (2012: 136) recount that like all other theories, NPM is a theory with its own flaws. However, Diefenbach (2009: 894) claims that NPM has far greater influences that it made to the discourse than the purported discrepancies and contradiction advanced against this theory is of the view that NPM has many theoretical mechanisms and it is itself a valuable theory that made an enormous contribution to governments' productivity, performance and public expenditure, just to mention a few (Gruening, 2001: 09). The underpinnings of this theory are positive, hence Munzhenzi (2020: 94) supports that most of South African legal frameworks legislating local government are emphatic to the underpinnings of this theory. Public participation is one of the public policies that NPM portrays allegiance into, hence it should be entrenched in the South African governance at local government.

According to Van Niekerk, Van der Waldt and Jonker (2013: 65), it should not be surprising to see government at all levels trying to facilitate the participation of citizens in the administrative process, as this will result in improved and informed governance. Furthermore, it should be stated that an improved and informed government also result in services directed to those in dire need of the service, meaning that improved and informed governance can guarantee an appropriate provision to the community through this democratic engagement process. As a democratic process of engaging

people in thinking, deciding, planning and playing an active part in the development and operation of services that affect their lives (Mathonsi & Sithole, 2017: 38).

Embracing this democratic engagement process, the CJMM IAR (2022: 66) indicates that during the 2020/2021 financial year, momentarily there was a positive picture, as it is reveals that the CJMM made a positive move by initiating a joint engagement and partnership with the Gauteng City Region Observatory (GCRO) as a stakeholder, and the quality of life survey, then was conducted across the GP as a form of community engagement, for the purposes of this research the focus will be deposited on the CJMM findings in order to determine and decide on the (QoLI) of this municipality. Buccus (2007: 06) ponders around what is known as a popular participation, in definition this refers to participation which involves people who are affected by the issues concerned. Stakeholder participation involves the participation of those, such as *inter alia;* intergovernmental institutions, Non-Government Organisations (NGOs), churches and the community(s) who have an interest in the outcome of their participation and can actually influence the outcome of the participation process. Furthermore, this is a process in which stakeholders influence and share control over development initiatives and the decisions and the resources which affect them.

According to Cloete and Wessink (2000: 115), individual members of the communities can also participate in the policy process. Koma (2010: 14), indicates that the purpose of the latter is to bring change or maintenance of public service delivery amongst other issues. Howlett and Ramesh (2003: 80), and Burger (2015: 97), have corresponding sentiments, which denote that communities may also have direct input through research engagements (i.e., surveys etc. In looking at the actual democratic engagement process that has taken place in the CJMM). The CJMM IAR declares that the CJMM's generally mean QoLI score is 62/100%.

However, the results above portray a downward trend of three points from the notch of 65 in QoLI for 2017/2018 and a return to 2013/2014 levels; demonstrating a reverse in the stable upward trend in development over time which the QoLI score represent. Amongst other components that form part of the final results in the surveys, the following was indicated: Water supply, at 87% of participants, electricity supply, 64% of participants are satisfied, publication information to the people, 29%, collection waste, 82% of respondents are pleased. Public participation can counter public mistrust of the system (Smith, 2003: 35). Mphahlele (2010: 56) supports advances

that the public easily develop mistrust when not made or educated well on certain issues around public participation, citing that is not easy for one to trust something they do not know.

However, the CJMM IAR posits that the degree in decline is reported to be largely because of a substantial decline in gratification with all levels of national government in SA, along with significant socio-economic distress experienced by residents as a result of the COVID-19 pandemic, which brought about an element of mistrust. Thus, the deterioration in the QoLI was considered to be a trend across the province of Gauteng and not solely the trend of CJMM. As a matter of fact, the report state that CJMM surpassed the provincial average rate of 61% and was among the top four performing municipalities in terms of the QoLI. Positive can be drawn from these outcomes, for example these results can be used by both GPL and the CJMMC for planning of ordinances and by-laws respectively.

Moreover, public participation may create an opportunity for policy to respond to the needs of the beneficiaries and ownership of decisions and policies made by government (Glover, 2003: 11). Moreover, the 2020/2021 QoLI shows a decline in overall gratification levels nevertheless the CJMM is showing a well balance performance in comparison to other municipalities in GP, especially the Metropolitan municipalities. In this respect, basic public services, with deteriorating gratification with low levels scores should be given special attention in the attempt to improve these services. The provision of electricity is a prime example in this regard as shown on (table 4.9). The deterioration in gratification needs to halted and reversed, for the CJMM to be truly seen as delivering quality services to residents.

Moreover, the report indicates that it is significant for the CJMM leadership should focus on improving inclusive economic growth, interventions on safety and governance; including transparent consequence management customer service, communication and first contact resolution. Section 56(3) of the Municipal Systems Act stipulates that an EM has the obligation to annually report on the participation of community members and other community stakeholders in the affairs of the municipality and warrant that regard is given to public views and to report on the effect of consultation on the resolutions and decisions of the Council.

The report shows that satisfaction with Local Government 27% decreased by 11% from 38% in 2017/2018. Satisfaction with all levels of government dropped substantially, to below 2015/2016 levels.

As the report reveals, the major reasons being dissatisfaction with employment creation and perceptions of corruption in government. Satisfaction with the costs of municipal services 32% and clarity of billing 29% decreased by 12% and 14% respectively since 2017/2018. Positively however, when asked how satisfied respondents were with the government's response to the pandemic 64% of residents in the CJMM reported being satisfied, above the provincial average of 61%. It should also be noted that out of all municipalities in GP, JHB has the second best discontent levels (52% of residents reported as being dissatisfied) and has maintained this position since the last QoLI survey.

Measuring of QoLI has a significance in governance as it reveals the manner and extent to which those in the receiving end of the public goods and services are perceive the delivery of goods and services. In addition, the CJMM ought to pay more attention on the outcome of the survey in order to keep in touch with the people of all 7 regions under this municipality.

4.5.8.2 Public opinion on basic service delivery in CJMM

When the communities engage in the public engagements as commissioned by the government, the major communities' concern is to ensure that it communicates grievances or gratification concerning the public policies' that affect public services delivery. The active involvement of citizens is fundamental to achieving objectives of improving people's quality of life (Moodley, 2007: 04). Furthermore, Mphahlele (2010: 52) supports that municipality should ensure public education on participation in order to level the public participation. The satisfaction on the provision of public goods and service can be also be used as a measure for the manner in which the municipality is performing, and therefore how is the professional ethical conduct in a municipality. Figure 4.5 below depicts the gratification of people of the CJMM on these basic services, and underneath this figure is the deliberations on this matter.

Figure 4.5: Levels of gratification on public service delivery

GRATIFICATION ON PUBLIC BASIC SERVICES
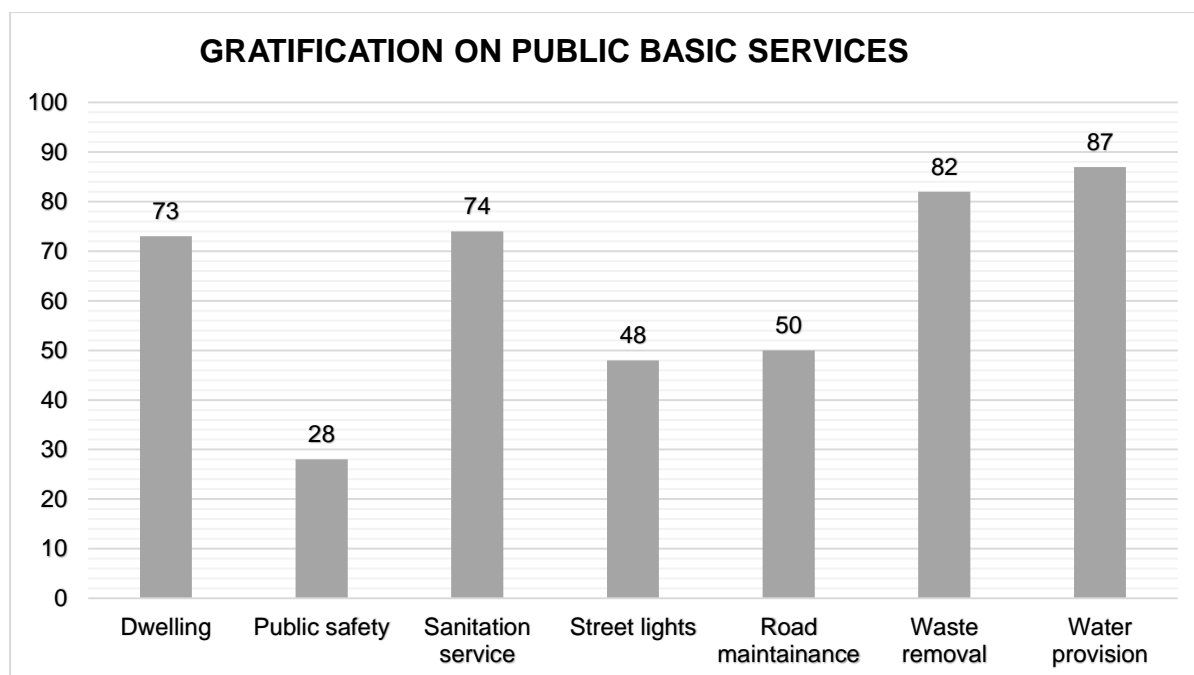
Source: CJMM IAR 2020/2021

According to Brinkerhoff and Crosby (2002: 55), public participation in the in governance empowers and increase the capacity of beneficiaries. In support of the latter, Munzhedzi (2020: 93) maintains that it is imperative that government seeks the participation of all relevant stakeholders in the municipality and in addressing societal needs (i.e., Service delivery and creation of infrastructure). Meanwhile the CJMM IAR 2019/20 expresses that a majority of participants who took part in the QoLI survey for this financial period showed more gratification in a most categories with the provision public safety being the only concern at 28% and provision of water being the highest at 87% as indicated in figure 4.3 above.

The report shows that gratification with current dwelling at 73% and refuse removal at 82% showed a slight uptick in satisfaction levels. Satisfaction levels around water provision at 87% and sanitation at 74% have remained relatively stable but both did show a slight decrease from 2017/2018 levels as also indicated in figure 4.5 above. Satisfaction with electricity supply is reported to be at (64%) which is said to be a troubling drop of 14% from 78% in 2017/2018. Moreover, reports provide that data shows the mounting service interruptions (load shedding) are a contributing factor. In this regard, the engagement of community through such arrangements as surveys may yield positive outcomes in the future government. Taylor (2003: 112) supports that it can offer citizens opportunities to contribute towards policy-making. Marais

(2007:1 13) recommends that it is anticipated that this will empower them to take charge of development that concerns them.

Lastly, CJMM IAR 2020/2021 indicates that satisfaction with road maintenance the is 50% outcome, streetlights which includes high-mass lights are reported to be at 48%, and last, the public safety is at 28%, which is the far lowest as indicated in figure 4.3 above. The public safety as it has shown lower percentage as compared to other services may, and the challenge may vary as compared to the rest. Brinkerhoff *et al.* (2002: 78) are of the view that lack of capacity has an impact on the quality of participation on both the part of the government and the community or even other stakeholders involved. Hence this might had been the problem with the challenge for the mentioned service at the CJMM. Khan and Cranco (2002: 267) hold a view that an authentic public participation with regard to service delivery and the provision of infrastructure should be enhanced and sustained by the government. As such, Munzhedzi (2020: 92) maintains that the advantages of successful community participation are that local communities understand the local government sphere and the constraints under which it functions. Furthermore, large scale public programmes attributed to government but initiated by government partners are facilitated from conceptualisation, implementation, service delivery, up to monitoring and evaluation.

4.5.8.3 Provision of water and roads in the CJMM

The provision of water and roads are one of the services that the researcher has picked and in the in the CJMM IAR. Both these service are a centre of attention to the inhabitants of the CJMM, hence the brief attention was paid below:

4.5.8.3.1   Provision of water

Johannesburg Water (hereafter referred to as JW) is one of the CJMM entities that is an intensive service delivery base. JW as a Municipality's divisional structure function as an independent unit, and its primary mandate is to provide drinkable, usable water and also to provide sanitation services to the residents of the City. Robbins and Barnwell (2002: 116) acknowledge that a sectorial structure is a set of autonomously independent entities that are arranged as administrations machineries. The institution's strategic objectives are linked to the Shareholder's priorities through the Service Delivery Budget Implementation Plan (SDBIP), IDP and cluster plans whereby JW is assigned to the Sustainable Services Cluster. The relationship between the JW

and the shareholder is governed and monitored, the relationship is reviewed from time to time and prescribes the company's mandate. This entity provides services to an area stretching from Orange Farm in the south to Midrand in the north, Roodepoort in the west and Alexandra in the east, and the entity has no competitors for the basic public services offered. The establishment of this unit provide a lot of positive contribution to the governance in the CJMM.

For example, Robbins *et al.* (2002: 118), argue that it frees core administration personnel from the operational matters so that they can concentrate on strategic policy making unhindered. This takes very dedicated personnel that are on the operational level, and most certainly unity, collectivism and positive work attitudes on the part of personnel. Barnhoorn (2015: 07) outlines that collection of attitudes, values, behaviour and relationships should be regarded as prerequisite and the foundation of PS officials and Professional's contract. Furthermore, in the case of CJMM, the creation of this unit may be good because, it offers a situation for staff that is bound by Professional ethical conduct, and thus accountability and responsibility for the performance for the utility, and hence the CEO becomes more focused on the outcomes expected from the individual within the unit without. The CJMM IAR (2021) shows that CJMM employs 2 782 people under JW as of the 30th June 2021, and the entity has operation with six regions, another six Wastewater Treatment Plants (WTP) and ten network depots. The entity supplies approximately 1.6 billion litres per day of potable water, procured from Rand Water, through a water distribution network of 12 364 km, 128 reservoirs and water towers, as well as thirty-seven water pump stations.

Moreover, the CJMM's IAR (2021: 31) recounts that the wastewater was collected and reticulated through 11 816 km of wastewater networks and 38 sewer pump stations. JW treated 979 Ml/day of sewage at its six WaterWaste Treatment Works (WWTW), which is said to include one of its pilot biogas-to-energy plants where methane gas is converted to energy. According to Khan *et al.* (2002: 72), are of a view that a government with developmental objectives benefit more by facilitating and enabling service delivery on working in cooperation with communities and other relevant stakeholders. "Ward committees, traditional leaders, local community's members and community development workers are some of the stakeholders that ought to be permitted to make their important inputs in the municipal policies" (Munzhedzi, 2020: 98).

It is clear that JW has always been bound of par excellent service, considering that the JW Annual Report (JWAR) (2005: 07) had portrayed an attainment of service level targets which resulted in an improved customer responsiveness. The CJMM IAR (200/21: 245) indicates that the improves customer responsiveness in JW has been maintained since then till today in the CJMM, which is the reasons for *inter alia;* the CJMM prides itself for the excellent service delivery when it comes to the effectiveness in the provision of water and sewerage services through the JW. Effectiveness comes first, as the capacity of the municipality to provide universal access of municipal services (Van der Waldt, 2004: 70).

In contrary of the positive sentiments expressed above about the JW, AGSA report on status of material irregularities in national, provincial and local government (2021: 36), highlights that the Rooiwal Wastewater Treatment Works (WWTW) has been operating over capacity with the necessary repairs and maintenance being delayed or not done. This resulted in continued spilling and discharge of sewage into the Apies River and Leeuwkraal Dam over a number of years. The Apies River feeds the Leeuwkop Dam, which is the extraction point of the Temba Water Treatment Plant (TWTP). Furthermore, the report highlights that the municipality did not take reasonable measures to prevent pollution or degradation of the environment and water resources from occurring or recurring. There is an impact of this challenge has to the general public, it is likely to have a substantial harm to the communities exposed to and dependent on the contaminated water resources for consumption and farming or agricultural (irrigation) purposes.

In addition to the above, the report further states that assets at the Annlin reservoir project were stolen and vandalised in January 2018, and not all reasonable steps had been taken to safeguard the assets. Moreover, this loss was eventually quantified to a material financial loss of R5, 5 million (AGSA status of material irregularities in national, provincial and local government (AGSA, 2021: 30).

According to Barzelay and Armajani (1992: 535), in the PS, Professionals should be driven by the budget outcomes in order to succeed in the quest to ensue effective service delivery. It is therefore evident that resource of a major importance in the quest to implement public policies which includes the provisioning of public service. Munzhedzi (2020: 97) provide that the capacity of public officials to conduct work depends on the mobilisation of all available resources (including human and financial)

in order to produce the effective services desired by the public. The CJMM IAR (2020/21: 74) does indicate that financial sustainability and clean governance goal is one of the critical areas in steering the JW towards achieving its objectives. Furthermore, the report indicates that due to the COVID-19 pandemic JW experienced budget problems amid of revenue shortfall, hence the Key Performance Index (KPI) of personnel ranging from clerks and to senior managers had been disturbed, and hence had to initiate, arrange and apply enhanced strategies to cope with the increased service demands as a result of the virus, whilst balancing the financial impact on the citizens of CJMM.

4.5.8.3.2   Provision of roads

According to CJMM IAR (2021: 160), reveals that Johannesburg Road Agency (JRA) accompanied by the City Power and JW experienced underperformance which included some frequent material findings, high element of sustained of irregular expenditure and the absence of consequence management, which has been discussed above for the provision of water, and will be discussed below for the provision of roads services. national Development Plan (NDP) (2012: 364) states that irregular public service performance could be attributed to skills deficits and inappropriate staffing, amongst others. This brings the concept of decentralisation in doubt, and distrust on the municipalities. That is, the passing down of selected administrative functions to lower levels or sub-national units within Government agencies or departments (Hope, 2001: 124).

Moreover, Burger (2015: 30) supports that communication is one of the important factors in the delegation of administrative functions to the lower level. In addition, de Coning *et al.* (2018: 212), also support that Communication plays a critical role in policy implementation. Therefore, decentralisation cannot be successful without ensuring that there are clear and distinct channels of communications in a municipality and its bodies of oversight. In the CJMM, it appears that decentralisation need some attention as it may affect the provision of public services. Omoyefa (2008: 18) provides that in order to achieve better delivery of the basic public services that affect living standards efficient service delivery is essential. Cloete (2002: 19) recommends that the governance ought to be steered onto comprehensive reforms aimed at improving the quality of life of their citizens, particularly in the developing societies.

In addition, the issue of service delivery performance rests itself mostly on the effectiveness of oversight which boarders around accountability on the part of municipality. Moreover, effectiveness of accountability is indispensable for effective processes and accountability, however, too much control is supposedly dissolute as lack of control. Malan *et al.* (2001: 46) support that processes and control mechanisms must be in harmony with the people who are directly involved and responsible for carrying these processes. CJMM IAR (2021: 160) supports that the JRA faces increasing demands for infrastructure establishment and rehabilitation due to the general state of the road infrastructure. This demonstrates some sort of hindrance in the quest for the JRA to use its processes for the positive public services delivery. Positive service delivery includes sound financial management because the MPAC adopt the CJMM in IAR of 2019/2020 financial period, which as part of accountability ought to ensure that according to the Section 129(1) of the MFMA which includes a declaration indicating whether council has approved the municipality's annual report with or without reservations, whether the municipality has rejected the annual report or has the report been referred back for revision of those components that should be considered for revision.

According to Hedger and Blick (2008: 08), accountability relationship is a horizontal one and is made possible by the clear separation of powers between the executive and the legislative authority, and that this forms bedrock of democratic systems of Government. Rabbie *et al.* (2018: 17) highlight that in public sector the general perception is that when the legislation or policy is enacted, bureaucracy is expected to take over with the responsibility of implementation, unwittingly on the involvement of the institutions aimed at ensuring accountability and moreover consequences management in the public sector. In addition, the relationship stated above allows accountability to take place and henceforth positive public goods and services provision, which is one of the main objectives for the CJMM, as stated in its 2019/2020 financial year Oversight Report. Gutto, Songca and Mothoagae (2007: 09) are in accordance with the above view, by providing that an executive that is held accountable for the exercising its executive power is one a requirement for democracy. Munzhedzi (2020: 94) offers that the lack of effectiveness and efficiency in *inter alia;* MPAC, AGSA and Public Protector (PP) has a negative effect on the implementation of Municipal policies, which will further result to poor provisioning of public goods and services. The legislation should ensure that accountability for the municipality yields

positive result in the provision of public services, in the sense that there should be a significant mark and connection when it comes to the management of the public purse and the provision of public goods and services.

According to the CJMM Oversight Annual Report (2020: 11), assessments and analysis of the MPAC, indicate that there is a strong interlink and correlation between audit outcomes, financial management and service delivery. A clean audit outcome and sound financial management are results of a fully flashed and well-functioning municipality, that is generating an environment which enables effectively and efficiently the provision of public services (Griffin, 2005: 24). Moreover, the MPAC's consideration is that a municipality with official that are willing to be held accountable, clean audit outcome and sound financial management would definitely warrant effective public service delivery. However, Mathebula *et al.* (2017: 09) maintain that there is sustained inaction on to ensure consequence management in municipality, even though there are legislations in place and institutions established as a result of the Constitution i.e. the MPAC, AGSA and PP among others.

This is supported by the fact that the CJMM IAR (2021: 174) provided a material information which stipulated that during the 2020/21 financial year, the JRA managed to resolve a total of number of 20 (74%) AGSA's previous findings against 27. The year-to-date performance is reported to be standing at 78% of the total AGSA's findings which were reported between the 2018/19 and 2019/2020 financial years. Additionally, the JRA has managed to resolved 46 (88%) internal audit findings against the 51 which were due in final quota of the 2020/2021 financial year. The year-to-date performance stands at 123 (95%) this is against the total of 128 internal audit finding. Parts of this material information and findings provided in the aforementioned report prove that there is a major correlation between the oversight which puts audit outcomes, financial management and service delivery under assessment, and the case of the CJMM, the AGSA and the CJMMC seemed to be on the right path on their constitutional obligation of ensuring that the mismanagement of public resources and reported and accounted for, and henceforth efficient service delivery.

In rounding off the above deliberations, it is evident that there is a major correlation between the audit outcomes and the manner in which public goods and services are delivered in that financial years referred to above. This means, if audit outcomes of a municipality are unfavourable then the delivery of public goods and services is most

likely to be poor. Hence it is importance for the public to be part of public participation and engagements so that the community can hold the municipality accountable of any Professional ethical misconduct that leaded to poor provisioning of basic goods and services. Furthermore, the involvement of the community is to legitimise the municipal authority of the day, because the community is not approving the authority of a certain Municipality, then ideally that municipal leadership is doubtful.

4.5.9 Theme 9: Consequence management

According to AGSA (2021: 67), councils can be used to drive consequence management and accountability with an objective to accomplish a sustained positive impact on provision of public goods and service. However, an inherent element of poor oversight of municipal councils remains an underlying reason for poor performance (Mello, 2018: 01). Thus, the accomplishment of a 'sustained impact on the provision of public goods and services.' However, Mathiba and Lefenya (2019: 533) interrogate the reasons for these challenges are widespread, and why interventions to date have been ineffective in remedying the situation remains unanswered. Poor financial reporting accountability and performance should at all material times be punishable, because both financial and performance accountability are a source of good performance for municipalities. Sibanda *et al* (2020:01) acknowledge that accountability is a core principle of sound municipal financial management and performance. Whereas failures for this may result to the poor provision of the public goods and services delivery.

Blome, Chen and Paulraj (2017: 240) stress that to ensure accountability, risk factors within the SCM context need to be timely detected. Compliance with regulatory frameworks, judicious financial reporting, oversight and control helps in identifying municipal finance control gaps and flaws. However, there seem to be no follow up on the poor performances in the CJMM, hence the AGSA 2020/2021 report claims that the material non-compliance with legislation on implementing consequences sits at 60% of the municipalities which is an increase from 54% of the previous year (2019/2020). Thus the failure to take action is reported to be a phenomenon in the CJMM, and this comes to the fore as a result of the deliberate hesitation to investigate on the part of internal control bodies in the CJMM. However, due to the fact that the MFMA compels the investigations to take place whenever there are unbecoming

elements within municipality. According to the AGSA's report for 2020/2021 financial year, failure to take action/poor consequence management resulted in:

- 2020/2021 AGSA report indicates that more than 60% of the CJMM subsidiaries do not satisfactorily follow up accusations of financial and SCM fraud and misconduct. The municipality also did not have all the required instruments and mechanisms in place for reporting and investigating transgressions or any possible financial and managerial mischievous behaviour on the part of municipal senior officials.

- According to the 2020/2021 AGSA report, poor follow-ups were apparent in municipality also not paying sufficient attention to the findings on supply chain management and the indicators of the potential fraud and/or improper conduct that in the CJMM.

- The AGSA report for 2021/2022 also stressed that steps were taken in the quest to mitigate the challenge. However, these steps are at a snail pace, and yet a small amount of significance is seen as a result of the mitigation process.

Observing this phenomenon at the overall glance, the AGSA 2020/2021 and 2021/2022 report indicated that in 62% of municipalities in South Africa, the respective Councils had failed to conduct the required investigations into all instances of unauthorised, irregular and fruitless and wasteful expenditure which were reported in the previous financial year 2019/2020. Sibanda *et al.* (2020: 06) in their research at the BCMM found the attributes of a weak internal audit controls within that municipality's council committees, hence the as a result, municipal public officials failed to account for the irregular expenditure, as per their mandate, in terms of section 125(2)(d)(i) of the MFMA.

The 2019-20 AGSA further reported that there was a slight regression from 60% in the previous year's audit report, which was the 2018/2019 AGSA's audit report. It is further depicted in the 2020-21 report that steps were taken to recover, write off, approve or condone unauthorised, irregular and fruitless and wasteful expenditure, consequent to this, the year-end balance of irregular expenditure that had accumulated 2013-2022 financial years and had not been dealt with totalled R71,1 billion, while that of unauthorised expenditure was R46,2 billion and that of fruitless and wasteful expenditure was R4,5 billion. Masete *et al.* (2018: 398) highlight that internal controls

in of the municipality's SCM are critical instruments for warranting compliance with policies, procedures and reporting; separation of duties and oversight; effective monitoring, internal and external auditing and financial reporting. They are also strong instruments for reporting misconduct and wrongdoing, and are key to encouraging accountability in municipal finance, but moreover, there should be major consequence for the transgression for compliance control.

An utter disregard for critical mechanisms that seek to ensure compliance with organisations' SCM regulation in the South African municipalities may a huge potential to cripple the sphere of local government. DuBrin (2013: 111) supports that organisational management are viewed as be as an act of planning, organising, controlling and evaluating, and directing business activities to achieve organisational goals. In this regard, it is deemed obligatory that the municipal officials, particularly financial officers should effectively manage the inflow and outflow of funds in the municipality to avoid failures which may result to irregular expenditure, moreover the management should ensure that there is a proper management for any improper actions in the municipalities. Effective oversight committees and the internal audit function are significant predictors of accountability (Bananuka *et al.,* 2018: 142). This comes as a result for a lack of responsibility, hence senior municipal officials deliberately lack to hold their subordinates into account.

According to Mfene (2013: 17), in order to capacitate municipalities to be efficient and meet the requirements for development, and speed up service delivery, extensive human and financial resources acquisition is necessary. The latter extends a failure to properly manage that financial acquisition has to be dealt with accordingly. Furthermore, consequence management could play a major role in the ensuring that the municipalities and their entities grow and become a vehicle for economic growth and development for the economy through channeling municipal finance into proper projects. However, this excise will need officials and personnel that is Professional ethically highly inclined. Mafunisa (2008: 79) supports that the South African PS needs public officials who are competent and loyal to their work. In contrast to the latter, Munzhedzi (2020: 89) states that most municipalities in South Africa lacks requisite capacity and political will to implement such policies. Therefore, the ideal situation of a competed and loyal municipal officials as envisaged by Mafunisa (2008) does not stand ground as yet, Munzhedzi (2020) advance reason for it not to be achieved.

Furthermore, Cayer and Weschler (1998: 03) substantiate that the public sector has a much greater opportunity to have a holistic approach to risk management. This could enable some risk management officials to easily comprehend a cause of risk associated elements in the municipalities and thus develop a sense of coordinated approach to risks, and thus Professional ethical conduct thrives in the municipality. In ensuring that public sector increases its risk management and ensure Professional ethical conduct, Williams, Mossey and Marthur (2019: 52) supplements Cayer *et al.* (1997: 03), by proposing that a professionalism framework which seeks to promote quality, embrace teamwork and uphold a strong service ethical approach has to be initiated and enforced in public institutions. The exercise of managing risks has to be proactive and provide future prospects for the municipality, and which should be directed at eliminating causes of poor accountability which negatively affects service deliver and thus poor consequence management, and hence constitute poor ethical conduct in the municipalities. Blind (2011: 07) highlights that service delivery is not effective when public officials are not hold accountable for misconduct and maladministration.

According to Rosen (1995: 42), a Professional ethical conduct ought to also be of a positive work ethic, attitudes and principles, such as loyalty to public service goals and grow the public sector and values do not develop automatically, and therefore they have to be inculcated to those in position of practice of public administration and management. This can be achieved proactive cooperation and coordination in the workplace. Moreover, Munzhedzi (2020: 99) stresses that a fellow official or a subordinate in the course of implementing municipal policies and programmes must be like second nature.

This is most particular in the process of SCM, due to its importance to the provision of public service delivery, as it is known that service delivery in the South African context is provisioned through tendering system which awarded to individuals by tender biding. Munzhedzi (2016: 05) is of a view that the absence of commitment and contempt for financial management and SCM legislative framework are major contributors to the poor state of public accountability and poor consequent management. The lack of accountability and lack of consequences management for poor performance and transgressions by the executive and administration in the municipalities are often the cause of poor audit outcome (Jacob & Shapiro, 2000: 326).

Moreover, Munzhedzi (2020: 94) supports that those that contravene public policy and regulatory frameworks do not suffer the consequences of their actions, hence the perpetual weakening in as far as municipal public policy implementation. Whereas, Burger (2015: 55) maintains that any public policy transgression should be punished, as this is a hindrance for policy implementation process. However, De Visser (2009: 19) maintain that South African political-administration will constantly experience challenges as long as public policy implementation still experience challenges. Citing the issue of poor consequence management.

The management of consequences along with preventative control measures in the public institutions and municipalities, play a key role in effective public accountability, furthermore, this is exercise is not effective if it is not monitored by higher authority. Basically, accountability involves answering to a higher authority in the bureaucratic system of oversight (Kearns, 1996: 07). In support of the latter, Lawton, van der Waldt (2017: 19) claim that the authorities should ensure that there is accountability, and consequently punish misconduct according to its severity. Thus, the lack on the part of a higher municipal structure may very well result in the continuation of the misconduct and wrong doing. Consequence management demonstrates that wrong doing is not accepted and there is accountability.

According to Sibanda *et al.* (2020: 05), an internal control system crucially maintains and enhances accountability, and thus ensures that the consequences are reported, but management and decision on the consequences rests with higher authority. According to the AGSA report for (2021: 29), one of the oversight bodies in the municipal council, the MPAC is of the view that consequence management has been inadequately implemented in the CJMM, whereby poor performance is not punished by the high authorities within the municipality before it reaches the council via reports.

Also, The MPAC provided that the senior management of CJMM have not been held to account for poor performance, particularly for material findings of non-compliance with legislation by the AGSA report advises the Accounting Officer, reports to the Audit Committee and effectively implements the internal audit plan. In this regard, it is also viable to include the Internal Audit Unit (IAU), and according to Sibanda (2020: 07) this unit deals with matters relating to; internal audit, internal controls, risk and risk the management; performance management; and compliance with applicable pieces of legislation (South African Local Government Association [SALGA], 2012: 04).

In the report it is conveyed that the disciplinary board for financial misconduct has been reported not to be fully functional at the time the AGSA's report was released, despite being required by legislation. The MPAC is reported to have worked extremely hard in trying to correct this, particularly by both publicly and privately lobbying for the formation of a disciplinary board. The disciplinary board, which is obliged by the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings of 2014, must hear allegations of financial misconduct. IAR 2020/2021 highlights that the CJMM municipal council adopted the terms of reference for the disciplinary board on the 20th of April 2021, which should have resulted in the immediate establishment of the board.

Yet, in response to questions from the Committee, it was revealed that management had yet to establish the disciplinary board or processes for reporting of allegations of financial misconduct or the board to function. Furthermore, Glasser (2020: 431) provides that in 2018 these powers were extended by the Public Audit Amendment Act: 5 of 2018. According to this amendment Act, the AGSA may now conduct special investigations where warranted by public interest or complaints and may then refer identified material irregularities to the relevant public bodies, such as the National Prosecuting Authority (NPA), and the AGSA 2021/2022 report has put an emphasis in this decree. The bigger picture in this regard should be to recover what the municipality might have lost, be it the money, assets' monetary value etc. due to public official's professional ethical misconduct.

Furthermore, Glasser (2020: 429) supports that the primary responsibility for financial recovery rests with the municipality and the council, even during a mandatory intervention, the recovery plan is intended to interfere as little as possible with the municipal council's ability to set priorities and policies. Ngcobo and Malefane (2017: 74) maintain that the implementation of a municipality's recovery plan of lost finances will certainly involve both the executive and the legislative functions of the municipality. Hence, on the issue of monies lost due to due to gross financial misconduct, the CJMM is described to have an option to invoke according to the legislation i.e., Section 37(d) of the Pension Funds Act: 24 of 2014 (PFA). This piece of legislation provides permission to an employer to claim from a pension fund compensation to be paid from the pension benefit of the member (official) for any loss or damages suffered due to a direct cause of a member's dishonesty, fraud, theft or misconduct on duty.

According to the CJMM IAR 2019/2020 report, the municipality overlooks consequences management which results: that appears to be overlooked in the CJMM, which is the use of the aforementioned Act, Section and Subsection. It is stated that in response to a posed question based on how many claims on this legislation were received in 2019/2020, and in response, it had been stated that the information was unavailable and that the Group Corporate and Shared Services only knew of one instance of the use of this provision in one of the CJMM entities, that is Metrobus.

In summary, municipalities that aspire to achieve Professional ethical conduct and thus effective and efficient service delivery of public goods and services have to find ways of entrenching the importance consequence management. Moreover, municipalities ought to ensure high level of responsiveness and answerability to the public in relation to various internal matter such as SCM and tendering and other SCSs as this will guarantee public accountability by the municipality. In addition, this can be further guaranteed when the municipality emphasise the importance of avoiding irregular and wasteful expenditure which some municipalities cover it through tempering with the financial statement and performance reports or even avoid the submission of the latter to the AGSA as avoiding regressive audit outcomes.

However, the public has a duty to ensure that the government is held accountable of any Professional ethical misconduct, thus the community of JHB inclusive of all 7 regions forming CJMM have to ensure that they become part of the citizenry participation as the legislative frameworks such as Municipal Systems Act makes it a requirement for South African municipalities to develop a culture of participatory governance in order to ensure effectiveness in the delivery of public goods and services. Additionally, when all of the above is fully achieved and all Professional ethical frameworks are in in place, none of the poor consequence management conversation will come to the fore, as there will be no need for such.

Overall, the discussion above has presented pro and corns about consequence management as a theme of the study. The same thing can be expressed concerning other themes that have deliberated throughout this chapter, moreover, below is the table (4.4: An assessment of theme). This table elucidates the themes used in the study, whereby advantages and disadvantages identified throughout the study are further depicted, and what needs to be done is coded in the table as a way of providing clarifications.

Table 4.4: An assessment of themes

Theme	Areas of concern	Weaknesses	Mechanisation for mitigation
Responsiveness and answerability	CJMM officials ought response to the needs and concerns of the community. Section 195(1)(a) of the Constitution is not enforced as expected. The EM of the municipality has to ensure the entrenchment of this Section. Political deployed municipal officials have to be conscience of the people's needs and concerns. More than 60% of municipalities are not responsive to their communities, and CJMM is not an exception. Therefore, CJMMC ought to ensure responsive and answerability of municipal officials through entrenching accountability. Lack of responsiveness and	The survey conducted by the CJMM regarding feedback of the provision of public goods and services is a positive sign of responsiveness and answerability for CJMM. This shows that the CJMM is cognisant of the democratic prescripts in this regard. The outcomes show that the municipality is on the right track on the delivery of public goods and services, and JW is leading with positive feedback.	The MM in the CJMM must exercise its obligation, and hold senior officials of the municipal departments and the COO accountable. The same should be done by the CJMMC to the EM and the entire MC when there are challenges such as those expressed on the second column.

Theme	Areas of concern	Weaknesses	Mechanisation for mitigation
	answerability warrant failure in municipal control systems.		
Supply Chain Management	SSCMU still has to efficiency and proper conduct in the SCM. Therefore, GIAS has to be stabilised, and thus the relationship between GIAS and GSPCR has to be solidified. The challenge of capacity in GSPCR have to need attention, whereby MEU has only 7 officials to oversee +40 000 employees. The entrenchment of Section 217 of the Constitution has to be given paramount respect. Competent and qualified officials have to be appoint for the SCM positions. Professional ethical dilemmas are a major concern in the SCM whereby officials doing business with the municipality without disclosure and other due diligence measures. The external	The CJMM has been able to manage the process of tracking incoming municipal tenders and this assists to prepare for challenges that may that may come into play. The CJMM has been able to revise the procedural manual and this assist officials regarding new SCM procedural frameworks, and thus eliminate unintended misconducts.	The SCM must consist of qualified and competent officials. Moreover, these officials have to be dedicated to the needs of the community rather than theirs. The instance whereby the MM and EMT fail to deal decisively with challenges of Professional ethical dilemma in the CJMM's SCM officials, the CJMMC has to then deal decisively with the MM in a form accountability for its failure to do the job. However, if the CJMMC has no will to deal with such maladies perchance due to political allegiance, then other members of CJMMC whom pledge no political allegiance may use available legislations and other governance mechanisms to further charge the matter. These members

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Theme	Areas of concern	Weaknesses	Mechanisation for mitigation
	influences from political allies is still a major concern when it comes to tendering systems. Moreover, tendering systems are weakened by internal actors in municipalities. The internal auditors still lack in terms of Assisting the senior management for strategic plans.		can go as far as consulting the provincial and national legislatures as superior oversight institutions of a Metropolitan. Also, AGSA should explore the prescripts of the Public Audit Act which capacitate its office with powers to act if the political-governance oversight bodies fail to act and hold municipalities accountable for supply chain maladies.
Public accountability failure.	CJMM has to setup clear objectives on public accountability. Oversight has to be intensified by provincial and national legislatures. The shielding of political related colleagues is also a major concern in municipal setups, and even worse in councils. Citizens do not use courts of law for gross misconduct of municipal officials. Public accountability warrants	Lack of public accountability results in poor consequence management is an utter disregard for democracy and abuse of power. legislations are in place, however it is unfortunate that in some instances the legislations and regulations are overlooked in municipalities.	The CJMMC has to strengthen its role as an accounting body of the CJMM, it should use the legislations to summon and compel those failing to account. The general public has to invoke available legislation to hold the CJMM accountable for its failure to account on basic goods and services delivery. The latter can be actioned through the CJMMC,

Theme	Areas of concern	Weaknesses	Mechanisation for mitigation
	public trust and therefore public harmony.		provincial council and courts of law among other for critical misconducts, particularly those involving loss of money in municipalities.
Regression in audit outcomes	Regressing audit outcomes are continuous in municipalities, and CJMM is no exception. There is a lack of credible financial processes. There is a continuous non-compliance and transgression of MFMA 56 of 2003. Failure to develop to develop, implement and monitor effective SCMS. Some municipalities fail to produce mandatory documents for audit process. One of the research for municipal regression audit outcomes is a leadership that does not regard AGSA audit regulations and requirements.	The CJMM is reported to be far from most unfavourable audit outcomes such as disclaimer audit outcome.	The regression in audit outcomes is national challenge, therefore, National treasury has to revisit the legislation regulating in SCM in particular. Municipal leadership must lead by example and start to take necessary actions for constant regressive audit outcomes.

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Theme	Areas of concern	Weaknesses	Mechanisation for mitigation
Irregular and Wasteful expenditure	Irregular and Wasteful expenditure is moderate; however, it was high in the previous financial years before 2021/22. There are remedial actions needed in order to mitigate this challenge, however, these are not implemented. The MPAC and MAC are not frequently informed when assets and sold or bought.	At some point, the AGSA revealed that remedial actions are argent and therefore have to be submitted to the CJMMC before August 2021, but the study could not locate subsequent reports providing feedback on this regard. CJMM prides itself by reviewing SCM policies in order avoid misconducts.	The irregular and wasteful expenditure are moderate in the CJMM; however, this has to be completely eliminated. The CJMMC has to effect punitive action on those officials involved in the sale of assets and then decide not to inform the MPAC and MAC. Moreover, the CJMM has to initiate program or drive that is aimed at encouraging officials and also teaching about the importance of maintaining low irregular and wasteful expenditure rate. Perhaps, providing incentives to the municipal department, entities and other units that heed to the call.
Financial statements and	Some departments and units in the CJMM have not mastered compilation of financial and performance report, and this makes it difficult for the council to analyse	Financial and performance reports are crucial for measuring the progress achieved by municipalities. The AGSA observed good practice in some department	The CJMM departments have to do away with politically connected individuals, especially in position of such nature. Therefore, CJMM has to recruit qualified and competent

Theme	Areas of concern	Weaknesses	Mechanisation for mitigation
performance reports	and come up deliberations. Financial	and units of the municipalities. The cash-flow of CJMM is reported to have met the SA standards of GRAP. Internal auditors playing a significant role in audit process as allowed by the Public Audit Act: 5 of 2018 as amended, to ensure that the AGSA conducts its general audits with no favour.	officials for the compilation of financial and performance (i.e., the municipality must recruit more accounting and financial management graduates, and individuals who have gone through thorough training in finance and accountancy). Moreover, the municipality must flex its muscle and effect punitive measure to the senior manager in department that keep producing poor financial statements and performance reports.
Submission of annual reports to the Council	The low turnout of submission for financial and performances report to the council.	Annual are tools of oversight. Effective oversight guarantees integrity of SCM processes, and hence it also improves service delivery. Bodies such as AC and MPAC ensure proper and eff active oversight. Submission of annual report warrants effective oversight.	Municipal councils have to effect substantial and substantial punitive methods as corrective and remedial actions to the municipal departments for 'no show' or not appearing or submitting necessary documents to the Councils as means of accountability.

Theme	Areas of concern	Weaknesses	Mechanisation for mitigation
Citizenry participation to and service delivery.	Public participation is always questionable to poor communities, considering the manner in which illiterate members of the community find it difficult to get involved in high level of governance discourse.	Public participation empowers citizens, and when there is active citizenry, Professional ethical conduct is achieved. This process is one of the major pillars of democracy, because it brings government closer to the people. Therefore, quality of life for community members improves and services delivery targets are met. This process counters mistrust of government by the community.	The CJMM has to ensure that public participation gathering do reach poor areas. Also, it must ensure that the language used is not far fetch by the semi-literate and illiterate participating individuals. Moreover, public participation should equally reach the urban areas and rural areas.
Consequence management.	A Lack of financial and performance management result to poor governance, that in turn is not accounted for due to poor senior management and proximity of senior management/overseer to those ought to account. The MPAC highlights that; senior management of CJMM does not account for financial misconduct and poor	There is an interlink of positive audit outcomes and effective.	The CJMM must entrench a sense of accountability to its officials. Moreover, it should ensure that all legislations in place are invoked for professional ethical misconduct and poor performance. Ultimately, the CJMM must make use of the legislation PFA: 24 of 2014 in order to recover any municipal fund lost due to financial misconduct.

Theme	Areas of concern	Weaknesses	Mechanisation for mitigation
	performance, particularly for material findings of non-compliance with legislation by the AGSA report. The CJMM does not invoke available legislation (i.e., the PFA 24 of 2014 to recover the municipal funds lost due to financial misconduct.		

Source: Researcher's own compilation

4.6 CONCLUSION

This chapter attempted to provide a response on the existing literature and further provides comprehensive analysis on the evidence that has been revealed in the chapter. Professional ethical conduct in the CJMM enhances the effective provision of public goods and services in the area. A secondary data that was used presented various unlimited grey areas that need to be rectified in the municipality's administration, these range from the issues of poor SCM, lack of accountability, leadership that is not acting in an exemplary manner and so on. However, the CJMM shows positive signs as compared to some other metropolitan municipality in South Africa, moreover, the CJMM has a positive outcome from the AGSA reports compared to the other municipalities of the same stature in GP. Just like other metropolitans, consequence management in the CJMM is discounted, even though there are legislations to be evoked in order to ensure that officials account and pay for their maladies in governance.

The next chapter is the final one, and it is premised on the deliberation of the findings and recommendations of this research, and thereafter provide a conclusion for the study.

CHAPTER FIVE:
FINDINGS, RECOMMENDATIONS AND CONCLUSIONS

5.1 INTRODUCTION

The previous chapter focused on data collection and analysis. In doing so, themes that have developed through the analysis, conceptualisation and contextualisation of this research subject in chapter two by means of a literature review. It need be mentioned that empirical research would have added more value to this study, provided the CJMM granted permission to undertake this study. Furthermore, (table: 4.4) for an exploration and assessment of which probed the need for attention, progression, recovering on themes for study was conducted.

This chapter provides a summary for the chapters of entire research. It further discusses the key findings in relation to the objectives of the study as stipulated in (section 1.5). Moreover, recommendations are provided and outlined in order to assist the CJMM in improving Professional ethical conduct and thus improve service delivery. Limitations and conclusions are presented and conclude the study.

5.2 RESEARCH PURPOSE AND OBJECTIVES

The major purpose of this research was to explore and investigate the Professional ethical conduct and the correlation thereof with public goods and service delivery in the CJMMM. In the quest to addressing and responding to this purpose of the study, these research objectives, as mentioned in chapter 1 (section 1.5), were expressed as follows to guide the study:

- To explore the theory and concepts of Professional ethical conduct.

- To investigate the standard of Professional ethical conduct.

- To examine whether there is a correlation between Professional ethical conduct and the quality of service delivery at the CJMM.

5.3 SUMMARY OF CHAPTERS

This section deals with outlining a brief summary of what has been achieved in each chapter in the study. Additionally, this section of the study should not be confused to

the outline of chapters in chapter one (section: 1.11) which dealt with the initial sequential order and delineation of what each chapter addresses, but not necessarily what has already been accomplished in each chapters. Normally, this research intended for the exploration and investigation of how Professional ethical conduct or lack thereof correlates to the manner in which public goods and service are delivered. A reflective and contemplative approach is used through a summary of chapters in this section of the study, the synopsis section is (6.3.1 to 6.3.5).

5.3.1 Chapter one

Chapter one introduced and presented the research subject. It further provided an overview and justification for this research. The Professional ethical conduct phenomenon was momentarily discussed. Furthermore, a background and rationale of the study were afforded with a purpose to ensuring context of the study. The context bare naked the challenges faced by municipalities in South Africa regarding the subject under review.

The subsequent section of the study was the problem statement, which further exposed the Professional ethical conduct problem faced by the Metropolitan municipalities, and CJMM in particular. In response to the problem statement, research questions and objectives were formulated. In trying to execute the research, a brief research design and methodology were discussed. Furthermore, description of the study setting, ethical consideration, limitations of the research were demonstrated as part of chapter one. Finally, chapter one concluded with a chapter outline and its conclusion.

5.3.2 Chapter two

Chapter two aimed at providing a response to the first objective and moderately to the second objective (*To investigate the standard of professional ethical conduct at the CJMM).* In the quest to do so, this chapter explored the holistic conceptualisation of the Professional ethical conduct. A myriad of academic data was consulted in trying to formulate an abstract support for the conceptualisation of a research subject (professional ethical conduct). Professional ethical conduct was disentangled as a concept; hence professionalism and ethics occupied a central point as separate concepts.

Chapter two begins by undergoing the differentiation of Public Administration and public administration, it was sensible to do so, as it assisted by providing the interrelations of these two fields and the PS, and thus the relations to the delivery of public goods and services. This part of the study further revealed that public administration as a field of practice is as old as human existence, whereas it as an academic field is a new concept which dates back in the late 1800s. There is an interdependency between these two concepts, as academics provide the field of practice with credible data on new trends in the field, which assists in ensuring there is a proper professional way of doing things, and thus efficient and effective public goods and service delivery in PS.

Since in South Africa, public goods and services delivery depends largely upon the public procurement, contracting out and outsourcing procurement, hence the manner in which SCM in a municipality becomes crucial. This is the reason for exploration of SCM and public procurement in relation to the public goods and services delivery. In this part of the study (section 2.3), it had been discovered that SMC was first coined in the 1980s, and it is more of an administrative process, moreover it assists organisations as a way of managing the inflow of information. Furthermore, the SCM is regarded as one of the most vital features of municipalities, and therefore and municipalities ought to achieve a maximum value for money and thus financial reporting and accountability.

In addition to this, SCM now regarded as an emerging form of central component for prudent municipal financial management, with its pillars concerned on the value for money, open competition, ethics, fair dealing, accountability, prudent reporting and equity. Moreover, the and PFMA, MFMA, Municipal Systems Act and Municipal Structures Act are vital legislations for ensuring that the supply chain and procurement is safeguarded from any misconduct that may paralyze this vital process of municipalities. The challenge of poor Professional ethical conduct, may lead to a lack of efficiency in the delivery public goods and services.

For a total and complete understanding Professional ethical conduct various theories have been explored. Section 2.4 of the study makes provision of a theory that denotes Primitive factors and influences on Professional ethical conduct. It has appeared that public managers ought to be mindful of these underlying factors in the quest to fully manage professional ethical conduct in the PS. The Primitive factors and influence on

Professional ethical conduct include an individual's Primitive experiences, such as among others, family orientation, knowledge, norms and values, assumption and community. Furthermore, the theories on the research subject also included Approaches and Perspectives (section 2.5) of the study. This makes reference to various features related to it, (i.e., Managerial, Social Scientific, Organisational Interest, Ethical Guidance and Control Position). These theories assist organisations in totally comprehending Professional ethical conduct, and thus successfully manage Professional ethical conduct, and consequently get public goods and services delivery improved.

Professional ethical conduct had been explored in an International and Local context. Section 2.6 (2.6.1 to 2.6.2) of the study deliverers a Professional ethical conduct in the South African and International context. This was included in order to briefly observe the standards and differences, and also, South African has the guidelines promoting professional ethical conduct in government institutions.   The subsequent part of the study (section 2.7) afforded a significance of Professional ethical conduct in the public sector. It had been deliberated that the research subject is significant to the growth and development of governance and thus the work of Government which to a large extent includes public goods and services delivery.

Subsequently, managing Professional ethical conduct in the PS was discussed. Section 2.8 of the study provides an in-depth discussion on the management of Professional ethical conduct and importance thereof. It is vital that public managers ensure a successful an inculcation and thereafter maintenance of Professional ethical conduct, hence this section of the study deliberated that on various mechanisms to be employed in successfully managing the research subject. These mechanisms included practical mechanism which include *inter alia;* prescribed guidelines and guidelines from community values. Furthermore, triggering aspect of Professional ethical misconduct have been deliberated too.   At the core of this is the complexities of legislation, poor control and inadequate accountability, dysfunctional management and organisations. After this, mechanisms to enhance and control professionalism have been pondered up.

Section 2.8.2 makes delivery to legislative framework to be considered in enhancing Professional ethical conduct, and it further touch base on the provisions of the Constitution. Then in section 2.8.3.1, makes provision for public participation as means

of holding the municipalities accountable and thus ensuring Professional ethical conduct, which will yield proficiency in the delivery of public goods and services. In this regard, community engagement has been alluded as one of the efficient means of obtaining maximum service delivery. Additionally, regulatory forms, regulatory, King Reports, training and development as part of internal control measures.

5.3.3 Chapter three

Chapter three elucidated an appropriate research Methodology and Design for this research. It provided and introduction of the chapter, provided deliberations for the research methodology in (section 3.2), following this qualitative conceptual research in relation to this research was discussed in the subsection. In (section 3.3) reflections on design were made, and it was explained how *inter alia*; systematically past academic research data was used as means of data gathering methods, and thus allowed the researcher to gain insight and knowledge of the phenomenon under review. In (section 3.4) of this chapter, population was explained, and this was done in order to lay a foundation for the outline of research sample, and it was afforded that the study is based on the literature unlike the qualitative empirical research which is based on the use people as research respondents and as the sample. This chapter also provided the Methodological value for a qualitative conceptual research in (section 3.5), more so, the justification for reliability and validity for the research was afforded in the following subsections. Subsequent to this, the research outlined a justification for the Consideration of Research Ethics in (section 3.6). This section made arguments along the lines of *inter alia;* trustworthiness, credibility, confirmability, and transformability. Lastly, was the chapter's conclusion in (section 3.7), which summarised the deliberation of this chapter.

5.3.4 Chapter four

Chapter four presented a data analysis and interpretation through themes formulated following some of the data discussed in chapter two, and thus aimed at responding to the research objective two and three in (section 1.5). This chapter presented nine themes that had been emerged as a result of extracted academic data on chapter two of the study. These themes have been discussed and used to reflective and contemplative approach to the CJMM Professional ethical conduct and the correlation thereof to service delivery.

5.3.5 Chapter five

Chapter five provides the research findings, recommendations, and conclusions on the case of CJMM. As chapter 4 made a reflection some data used in chapter 2 to formulate themes, and to a large extent this formed part of the research findings. Furthermore, this chapter presents recommendations as well as the limitations of this research, and ultimately make conclusions on the CJMM ability to deliver public goods and services effectively and efficiently.

5.4 RESEARCH FINDINGS

This section presents the research findings in relation to the research objectives presented in section 1.5 of this study.

Objective one: To explore the theory and concepts of Professional ethical conduct

In line with the first objective of the study, the literature in chapter two shown that primitive factors and aspects of Professional ethical conduct appeared as a theory that seeks to sightsee the underlying factors on the subject that is under exploration in this study. This theory argues that an individual has primitive factors that contributes to the manner in which an individual respond to the work environment, and how an individual relates to the inculcation of Professional ethical conduct in the work related environment.

Furthermore, it has been discovered that public managers ought to successfully understand subordinates through relating to the primitive lives of subordinates. The primitive factors include an individual's family background, community growing up in, attitudes and assumption about life, and the national influence amongst others. These are intricate details; hence it has been considered that public managers have to sympathise and relate on the manner in which subordinates respond the professional demands of organisations. This is appearing to be a daunting task, but necessary to be undertaken, as its outcomes ensure professional ethical conduct and thus efficient and effective public goods and service delivery.

Another theory and concept on the subject under exploration is the approaches and perspectives. It has been discovered that for a successful understanding of professional ethical conduct, one has to consider these approaches and perspectives.

In addition, this theory provides a lens that seeks to maintain that the full understanding of Professional ethics managerial, organisational, social scientific position. Organisational interest position stood, and here Professional ethical conduct is aligned with the objectives of the organisation, which are effectiveness of staff, efficiency in the allocation of resources within the organisation and lastly productivity in the manner in which work is conducted. Whereas, the managerial position to ethics advocates that in organisation, professional ethical conduct ought to be aligned with the desires of management, it further makes no relations with social scientific position to ethics, thus giving priority to practical rather than mere theory. Social scientific position to ethics makes reference on the fact that work has to consider the social element of human beings, and meaning that professional ethics and work procedures ought to be in line with what is socially accurate and accepted. Finally, this theory denotes that ethics are mainly about the consideration of an interaction of goodness, self and other people's needs and interests. This is considered as the source of reasoning to ethics, hence it is most vital to public managers to comprehend this theory.

Objective two: To investigate the standard of Professional ethical conduct

There is a synthesis of outcomes on this objective of the study, however, a majority of the research outcomes for this objective are leaning towards a negative side, which means the standard of Professional ethical conduct is to some degree undesirable, and therefore seeks recommendations for improvement. From the third theme in chapter four (section 4.5.3) public accountability failure, it had been deliberated upon that all members of national, provincial legislatures and municipal councils are voted in by members of the public and thus accountable to the public. However, according to the CJMM IAR 2020/2021, there is no accountability, the municipality failed to meet their objectives and consequently the municipality failed to account for the failure to provide public goods and services to its community.

Moreover, the AGSA report for the (2019: 10) revealed that public officials are not held accountable in the municipality, and thus provisioning of public goods and services diminishes. This could be the case of the public not taking upon itself to participate in the affairs of Government through 'public participation' or it could be the case of local government not willing to allow public participation in local government affairs, as prescribed by the Municipal Systems Act. This Act specifies that the MM must ensure

that municipal administration is responsive to the needs of the local community, and also to allow the community to participate in the affairs of the municipality.

In section 4.5.5 of this study, theme five: irregular and wasteful expenditure, there is a discovery that the CJMM is experiencing SCM challenges. In support of this, figure 4.1 shows that there is a constant growing numbers for irregular and wasteful expenditure, it shows that since the 2017 to 2020 financial year irregular and wasteful expenditure has grown from R 3,07 billion to R 8,49 billion. This a reflection of poor management and to a large extent, this indicates poor professional ethical conduct on the part of management of the CJMM and its SCM officials. It has been further revealed that the CJMMC failed to hold SCM officials accountable, and in addition the CJMMC and the AC failed to hold the officials accountable and thus expose unauthorised expenditure in the municipality. In this regard, it could be the case of internal controls prove to be weakened by the collusion of those officials who are powerful and politically connected.

Also, it has been discovered that in October 2020 the AGSA published a six-part guide on preventative controls for the CJMM. These guides aimed at 'enabling oversight structures to assess preventative controls, the guides also posed concerns of oversight in the JCMM. The AGSA proposed that these guides are means of bringing new improvements at the CJMM, however in 2021, the AGSA indicated further improved guidelines considering that the 2020 suggested guides did not have the desired outcome. As part of mitigating strategies to problems faced by the CJMM SCM, the AGSA ordered the office of the CM to ensure that the administrative controls of CJMM are thoroughly applied to departments across CJMM in order to avoid further incompliances which lead to irregular and wasteful expenditure at the CJMM. In contra, the AGSA managed to establish that the financial statements at the CJMM do meet the GRAP, and this measured using the cash-flows.

The CJMM IAR (2021: 53) depicts a positive sign, as the Councillors of the CJMM were instructed on the 1st April 2021 about the process and planning of the IDP sessions and the importance of public participation. This may assist the CJMM in planning for the public goods and services delivery, and thus accomplishes the mission of ensuring efficient and effective public goods and services delivery. Furthermore, the CJMM ensures that vigorously conduct surveys in seeking to source out feedback on the public goods and services delivery in the municipality, as this is

another form of public participation. The CJMM showed that it has the respect for democracy when it ensures that it gets feedback on the HDI and the QoLI for the inhabitants of the metropolitan. These surveys provided positive feedback for the CJMM, which is something it can   prides itself with going forward.

The lack of accountability and the consequence management in the CJMM need consideration. In (section 4.5.9) it has been discovered by the AGSA (2021) that the material non-compliance with legislation on implementing consequences is 60%, which is the cause to the continued negative audit comes and poor public goods and services delivery by some entities in the metropolitan.

In essence the study consists of a mix of outcome, however, majority of the research outcome point out that the application of Professional ethical conduct does propel public officials to act in a manner that is desirable in the public sector and thus guarantee effective and efficient public goods and services delivery. Nevertheless, the constant lack of holding public officials accountable and the poor management of consequences for public officials result in poor ethical conduct and thus public goods and service are not delivered in efficiently and effective to the CJMM community.

Objective three: To examine whether there is a correlation between professional ethical conduct and the quality of service delivery at the CJMM

In relation to the second objective of the study, the research outcomes which emerged through the interlinking academic data on chapter two and the themes formulated through exploring the data afforded in chapter two. It has been discovered in chapter two (section 2.3) of this study that supply chain and public procurement are major component for public goods and service delivery. Therefore, as SCM forms an integral part of prudent Municipal financial management, it becomes vital that the managing of supply chain processes is treated with precaution and the failure of public goods and services delivery.

Furthermore, the SCM has be hailed as a core realm of public administration, however, this process has been dented municipalities whereby confidentiality has not been maintained, bribery has been left unpunished and conflict of interest ignored. The academic data in chapter 2 indicated that the public procurement in SA municipalities have a plethora of dilemmas and predicaments. Hence in chapter four, (section 4.5.2),

in theme 2 the SCM, there is a discovery by the AGSA that indicated some gray areas at the CJMM. The latter is concerning the fact that GIAS's failure to provide the internal audit outcomes and information to the AGSA for purposes of general audits. This indicates that there might be something untoward that is hidden from the AGSA, as that particular misconducted may have been exposed in the publishing general audit outcome. This is affecting the service delivery, considering that the general audit outcomes assist in detecting areas of concern and thus provide recommendations for improvements.

Furthermore, the CJMM AIR and the AGSA (2020: 36), highlights that the AGSA had suggested that the GSPCR in the CJMM must ensure that there is a reflective approach for the centre of excellence that seek to imposed, unify the processes and procedures, and this must be applied across all the poor performing departments and entities of CJMM. Furthermore, it has been discovered that the CJMM's SCM group known as GIAS had failed to adhere to the GSPCR requirements. This really proves and certifies the sentiment that poor professional ethical conduct on SCM in municipalities negatively affects public goods and services delivery. This is further a discovery of incapacity in the CJMM, whereby the GSPCS is reported to have only seven members in the evaluating unit of this structure, in addition these members are reported to have been in charge of overseeing just over of 40 000 employees. The capacity constraints further entrench challenge of service delivery in the CJMM.

The IAR 2019/2020 also demonstrates that the CJMM is prone to SCM maladministration, and these include *inter alia;* longer lead times taken to finalise tenders from pre-specification to awarding, fraudulent practices that include email scams for RfQs. The pricing which is below market acceptable parameters and bidders then fail to honour their obligation. In contrast, the IAR 2019/2020 showed that some parts and in some instance that have not been mentioned, the CJMM SCM has shown compliance, and also no mentioning of the service or goods that improved as a result of the latter. The manipulation of internal SCM process in order to benefit premeditated tenders process outcome, this is done through hindering transparency. It further discovered that services are not fully rendered when tender outcomes are pre-deliberated.

Further CJMM IAR (2021: 45), discovers that there is a direct result for management failures to non-compliance with procurement regulation, irregular and unauthorised

expenditure; wasteful, fruitless and under expenditure in the CJMM. Additionally, the CJMM IAR for 2020/2021 correlated with the previous year audit outcome. CJMM IAR for (2021: 48), provides that the non-compliance with procurement and contract management legislation has resulted in a ballooning irregular expenditure balance. It is clear that there is no consequent management for misconducts, hence the public goods and services delivery to the poor communities who are in a dire need for the delivery of these public goods and services. In addition, the CJMM IAR for 2020/2021 further provides that the non-compliance with procurement and contract management legislation at the CJMM has resulted in more irregular expenditure. Moreover, it has been discovered that the contract performance monitoring which results in unwarranted deviations, continuous irregular expenditure, and thus the battle with regression of audit outcomes, and thus fail to establish and maintain efficient and effective public goods and services delivery.

5.5 RECOMMENDATIONS

Subsequent to the research finding, the following research recommendations are deliberated:

Objective one: To explore the theory and concepts of Professional ethical conduct

- It should be understood that ethics is about the consideration of the 'self', 'others' and their respective interests. For instance, before an official in the municipality commit to a Professional ethical action or misconduct, that particular official should first consider what is good for their private interests, then the interests of others including those of CJMM, then after weighing all these considerations, that particular official would then decide what to commit. This may assist managers on the quest to effectively manage Professional ethical conduct in the CJMM.

- CJMM managers should be mindful that ethics is a broad and intricate concept, and therefore, it is paramount that officials interact with subordinates in the quest to managing Professional ethical conduct in municipalities. For example, managers in should create a micro-engagement with subordinates (i.e., engage on a personal level with subordinates, and thus create tailor made ways for

individuals with the purpose of dealing with institutional professional ethical culture).

- CJMM managers should demonstrate and promote Professional ethical conduct. Managers should at all times act in a manner that depicts Professional ethical conduct. For example, when dealing with the state's property, they should account for the number of kilometres travelled, and at all time lead by example in taking care of public goods. This may come across as a role model and exemplary to the subordinates.

- The CJMM should ensure that Professional ethical code of conduct is in line with the prescripts of the Constitution, Section 195(1)(b) and (h), which enjoin that an efficient, economic and effective use of resources must be promoted, and that good human resource management and career-development practices, maximise human potential, must be cultivated respectively. Professional ethical code of conduct in the CJMM should further be cognisance with the human element of staff, meaning that it has to ensure that the social element of human beings in the institution is considered. Hence the failure to do so might result in constant infringement of Professional ethical code of conduct. For example, the coded Professional ethical prescripts should not unfairly require what is beyond reach to humans (i.e., a code requiring municipal officials work beyond the stipulated hours in pursuit of effectiveness and efficiency). This is humanly not possible because officials would constantly fail to honour it, and thus be regarded as Professional ethical misconduct. Therefore, it is important to have codes of Professional ethics that are in line with human realities.

- Professional ethical code of conduct should be profoundly understood by municipal authorities, and if not staff may be accused of acting improperly to the codes of professional ethical conduct, which do not necessarily speak to the definition of professional ethical conduct. For example, employees are expected to work until 16:00, but certain Fridays some managers are leaving the premises before 16:00. Such action singles mix messages to subordinated.

- The understanding of theoretical side of Professional ethics may empower the CJMM with knowledge which might enables it to detect professional ethical challenges and manage them proactively. These among other include contravening procurement legislations, professional ethical dilemmas,

manipulation of tender systems for example, awarding of tenders to friends and family members.

Objective two: To investigate the standard of professional ethical conduct

The CJMMC should work together in ensuring that public officials in the metropolitan are held accountable for ethical Professional misconduct. Therefore, CJMMC should subpoena, summon and compel those failing to account in the Council. After all, if failure to account persists, then the CJMMC has to take further step which include dismissal, salary, bonus and benefits cuts, however this should be within the confines of the law.

- The public should strengthen its eagerness for governance matter in the CJMM, and this can be achieved through vigorous public participation and holding public officials accountable for Professional ethical conduct, and this can be achieved through, and the general public should read and familiarise itself with the AGSA's audit outcome, PSCSA's work and use the observed information to advance actions of holding the government for any failures and misconduct which may affect the public welfare. Furthermore, the community and the municipality of CJMM should familiarise themselves with the PAIA: 2 of 2000, which gives effect to the constitutional right of access to any information held by any public or private body that is require for the exercise or protection of any rights. The CJMM may use public meeting, the media and social media platforms to educating and creating awareness to the citizens concerning governance issues. Moreover, promote transparency, accountability, and effective governance of all public and private bodies, as can be achieved by the caring government, that is professional ethical bound, however more specifically these be achieved through creating a platform for the public to raise and highlight areas of concerns and engage the municipality on solutions (promotion of transparency) and be answerable to the community for any failures (sense of accountability). These can be contributory factors towards the achievement of an effective and efficient municipality.

- Decision-making processes should be transparent and open to public scrutiny, for example the CJMM should engage the public regarding governance matter in the municipality (i.e., engage the community on municipal plans for growth

and development, run regularly perhaps half yearly surveys on governance, involve as many members of the community as possible on IDP matters and so on).

- In addition to what Kahn (2005: 86) highlights, which denotes that public institutions in order to save financial resources, avoid financial loss, selection of competent and qualified public official is key, because appointment of officials represents an institutional financial investment. On top of this, the CJMM should also ensure that it establishes punitive measures for Professional ethical misconduct, and thus ensuring that consequences are managed properly, for example, in the case of gross financials misconduct or any misconduct which resulted to a financial loss for the municipality, the PFA 24 of 2014 should be invoked. The latter make provision for the employer to access the employee's pension fund (which is the CJMM and the municipal official(s) found guilty of gross financial misconduct).

- The political commitment for politically affiliated public servants should not trample the professional ethical conduct of public servant, for example pledging more allegiance to the needs of the political party rather than those of the community, and that is mere service delivery. The CJMMC should reinforce the call for municipal officials to draw lines between the political party needs and the needs of the municipality and those of the community.

- Poor consequence management is a contributing factor to poor Professional ethical misconduct. As alluded above, that the ultimate thing that should be done by the CJMM is to ensure that officials with poor Professional ethical conduct are personally liable for their mistakes, and in so doing the municipality may amongst other instruments action the invoking of PFA: 24 of 2014 in order to recoup the funds lost as a result of financial misconduct which result to the CJMM incurring financial loss, and later result to poor service delivery as there is less money available.

Objective three: To examine whether there is a correlation between Professional ethical conduct and the quality of service delivery at the CJMM

- Professional ethical conduct warrants effectiveness, efficiency and good morality of public officials when conducting their duties and responsibilities, and

this further result to the betterment of the delivery of public goods and services. For example, to be a-political when implementing Government policy, avoid becoming involved in party-politics discussions during official working time.

- SCM and public procurement are very crucial in the manner in which public goods and services are delivered to the communities. For example, when SCM observe procurement legislations, and therefore choose tender bidders on the basis of meritocracy. This would enhance efficiency and effectiveness in the delivery of public goods and services.

- At the backdrop of the above, the CJMM should appoint officials that are competent and qualified in the positions of SCM and compiling of the financial statements and performance reports, because this has a direct negative impact in the manner which public goods and services are delivered and continued unfavourable audit outcomes by the AGSA. It is also important to note that, as Motsoeneng and Kahn (2013: 04) assert that in an ideal public service all South Africans would receive professional and efficient services. However, the reality reveals the contrary. As the latter cite political infiltration and influence to appointments in public service. Also, "the political influence weakens municipal officials' performance within municipalities because the municipal council is the one who decides who to hire" (Masuku & Jili, 2019: 02).

Furthermore, the CJMM should capacitate its SCM including the GSPCS that. Therefore, the CJMM and other municipalities should create a comprehensive graduate programme through their training and capacity development units, and which would recruit more graduates for finance and accountancy to assist and strengthen the department of finance. This would benefit the CJMM and other municipality whom have reported to have a challenge with financial statements to avoid the challenge of improper financial statement. The same applies to the SCM, the CJMM should ensure that it recruit more graduates with SCM qualifications, and also provide a comprehensive training to those already on the job. This would contribute positively to the municipality, as SCM gets Professional ethical sound, the provisioning of public goods and services gets more efficient and effective.

- The tendering process on basic public goods and services should prioritise the tender bidders with vast experience and positive track record on the municipality. Meaning that the municipality should have a retention plan for the

service providers with positive track record and relationship with the municipality. Service provides whom have provided quality service with a reasonable price should be given an upper hand in the subsequent tender bidding for similar services. This would stop the cronyism which comes with conflict of interests and sometimes poor services, which then goes unnoticed by the senior management in the municipality.

- Professional ethical conduct and actions of municipal officials in the CJMM should be given as much special respect and consideration as possible, as this safe-guide and guarantee the blueprint for the effective and efficient public goods and services delivery. The CJMM should award officials who demonstrate professional ethical conduct, and protect those who report and provide information on misconduct, by warranting that they remain anonymous.

- Most importantly, the CJMM should use a more proactive approach in curbing and preventing material findings on public procurement, and in so doing, the CJMMC should get more in involved. In concurrence to this expresses that "the council can also play an important role in preventing material irregularities through the MPAC" (AGSA, 2019: 143). The latter, extends that the committees can use the information we provide on material irregularities in the audit report and general reports to call municipal managers to account on how reported material irregularities are being resolved. Ultimately, the researcher recommends that the CJMMC is a significant role player in ensuring Professional ethical conduct and proper governance in the municipality, and it has to act without any hesitation.

5.6 CONCLUSIONS

It manifests in the research findings that Professional ethical conduct is imperative for CJMM as it guarantees a proper and durable ways of conduct and thus ensure effective and efficient provisioning of public goods and services. It is therefore important the CJMM have competent SCM in order to ensure procurement of quality services, hence it has been revealed that there are some relations challenges within SCM specialised groups in the CJMM. Moreover, this can be fixed, and thus efficient and effective service delivery can be achieved only when the CJMM is responsive and answerable to the needs of the community. The CJMM should not be lured into trivialising the importance of research out and ensure that the public participation

equally takes place to the rural and urban areas. In addition, it has been clear that there is a correlation between Professional ethical conduct and efficient and effective delivery of public goods and services. Moreover, when there is provisioning of public goods and services, the likelihood is that financial and performance reports expose the challenge, and thus the AGSA picks up the grey areas. Subsequent to this, the municipal officers or department involved poor provisioning public goods and service ought to account, and public accountability has been reported to be a challenge, not only in the CJMM, but in most municipality in South Africa.

Moreover, it has been evident that when public officials show Professional ethical conduct in the workplace, CJMM would thrive, and that particular success may have a spill-over effect on the economy. Considering that the CJMM is situated in the City of Johannesburg, which is regarded as the economic hub of this country. Achieving a successful efficient and effective delivery of public in the CJMM may also have spill-over effects to the economy of this City, which in turn may effect South Africa as a whole. Based on the discussion from chapter one, two and four, it is evident that contribution made by scholars as early as 1960s and as current as 2021 have indicated the challenges and provided suitable arrangements to be considered for mitigating the challenge of Professional ethical misconduct. For example, Kuldosheva (2021: 13), highlights that Government leaders need to redefine their role. Arnstein (1969: 216), highlights that public participation is about sharing power, whereby the government share governance authority with the people. Munzhedzi (2019: 89), provides that people from the rural areas have less contribution to participation. Clearly, these sources are decades apart but speak to governance as though they are published on same century.

5.7 LIMITATIONS

The nature of this research was amended as declared in the first chapter, section 1.10. This amendment was due to the delays and reluctance of the CJMM to give permission to conduct an empirical study, as COVID-19 restriction were cited as reasons. The researcher in consultation with the supervisor deliberated on option available, and thus opted to conduct the qualitative conceptual research, and familiarising with this study was somehow a challenge. Furthermore, it would be justice to also conduct an empirical study and compered its research findings with those offered by this conceptual study. This study made use of academic research data and books which

dates decades apart from each other, for example there are sources of reference which date back in the 1960s (i.e., Collington, [1949], Mumford, [1961] & Shorten, [1963] Arnstein, [1969]). Also, there are sources of reference which date in this current century (i.e., Lekubu & Sibanda, [2021], Kuldosheva [2021] and Chukwuemeka, [2021]). However, there is not much of difference in terms of content, and no evident gaps identified, the researcher then tried to compliment the old ones with the fairly new academic research data. The researcher found that not much has changed as the older and fairly new scientific data and sources of reference indicate almost similar sentiments, thoughts and insights.

Moreover, conducting a qualitative conceptual research was new to the research and hence there were challenges regarding familiarisation with methods and designs of this study, as it totally differs from qualitative empirical research. In support this, Cornelissen (2017: 02) upholds that a lack of commonly accepted templates and patterns or "recipes" for constructing the research means that conducting and writing a qualitative or quantitative conceptual research can be a struggle. Consequently, there are challenges regarding disconnect in the concepts, theories and the process of reviewing literature. As Jaakkola (2020: 19) points out that, reviewers often face conceptual papers that offer little more than a descriptive literature review but disjointed ideas. However, with the research under exploration the latter does not apply, because the research conducted holistically expressive literature review on the subject under exploration. Lastly, amongst other limitations for this study, the issue of funding became a prevalent hindrance for the final submission as the researcher could not obtain further financial support. Consequently, the research had to wait even when the dissertation was already completed.

5.8 CONCLUSION

This chapter establishes a presentation for key research findings and recommendations on the professional ethical conduct in the CJMM. In addition, these findings and recommendations depict theory and concepts, the standard of Professional ethical conduct, and thus assess how the standard may affect the service delivery in this municipality. Finally, this chapter offers conclusions which is a summary of the deliberations of the entire research.

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ANNEXURES

ANNEXURE 1: UNISA ETHICAL CLEARENCE CERTIFICATE

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COLLEGE OF ECONOMIC AND MANAGEMENT SCIENCES RESEARCH ETHICS REVIEW COMMITTEE

09 December 2022

Dear Mr Andile Langbooi

NHREC Registration ≠ : (if applicable)
ERC Reference #: **2022_CRERC_097 (CR)**
Name : **Mr Andile Langbooi**
Student No #:**46036251**

Decision: Ethics Approval from 2022 to 2025

Researcher(s): Mr Andile Langbooi; 46036251@mylife.unisa.ac.za ; 069 170 3113
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Supervisor(s): Prof Sinval Benjamin Kahn; kahnsb@unisa.ac.za   ; 072 100 3030
College of Economic and Management Sciences
Department of Public Administration
University of South Africa

Working title of research:
"Professional ethical conduct in the South African public service: The case of a Metropolitan Municipality"

Qualification/Type of research: Masters

Thank you for the application for research ethics clearance by the CEMS Research Ethics Review Committee (CRERC) for the above-mentioned research. Ethics approval is granted **in the month of December from 2022 until 2025.**

The negligible risk application for a conceptual study was expedited by the CEMS College Ethics Committee in compliance with the Unisa Policy on Research Ethics and the Standard Operating Procedure on Research Ethics Risk Assessment.

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ANNEXURE 2: EDITOR'S LANGUAGE EDITING CERTIFICATE

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To whom it may concern

This serves to confirm that I edited the thesis titled, "PROFESSIONAL ETHICAL CONDUCT IN THE SOUTH AFRICAN PUBLIC SECTOR: A CASE OF A METROPOLITAN MUNICIPALITY" by Andile Langbooi. I trust that the candidate attended to all suggested revisions prior to submission.

Your sincerely,

Dr Thuli Shandu-Phetla (DLitt et Phil)
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30 March 2023