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**Developing a performance and accountability framework for the
Gauteng municipalities**

Fezile Ngqobe

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Supervisor: Prof D.J. Fourie

Co-Supervisor: Prof M. Tshiyoyo

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DECLARATION OF ORIGINALITY

I, Fezile Hendry Ngqobe, student number **18312544**, declare that the thesis, titled ***“Development of a performance and accountability framework for Gauteng municipalities”*** which I hereby submit for the degree PhD: Public Administration and Management at the Faculty of Economic and Management Sciences, University of Pretoria, is my own work and has not previously been submitted by me for a degree at this or any other tertiary institution.

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Signature

DEDICATION

This work is dedicated to my late brother, Mncedisi “Butcher” Ngqobe who, at the start of this academic journey, passed on in a terrible car accident. To my parents, Phindile and Gladys Ngqobe, this piece of work is also dedicated to you, and I thank you for instilling a sense of perseverance and responsibility in my life. It was through your early teachings and parenthood that I managed to complete this journey. This work is further dedicated to my lovely wife and a special friend, Lesego Ngqobe who stood with me on challenging times.

ABSTRACT

The growing challenges of urbanisation and inequalities require municipalities to improve their performance and accountability for the successful and effective delivery of services to their communities. As structures of government closer to communities, their performance and accountability need continuous examination and improvement to respond to communities. This study examines the municipalities' performance and accountability practices to assess current challenges and successes. This study further proposes the development of a performance and accountability framework for Gauteng municipalities. To develop the proposed framework, an international analysis was performed, focusing on selected countries, namely, the People's Republic of China, the United Kingdom, Australia, New Zealand, Tanzania, and Ghana. Furthermore, this study adopted a mixed-methods approach that included collecting qualitative and quantitative data to triangulate both the literature and empirical findings.

The key findings reveal various challenges of managing the municipalities' performance and accountability. These include the existence of multiple accountability environments and requirements of various performance reports by both the national and provincial governments. This study further reveals a demanding legislative environment of numerous statutory and regulatory obligations presenting compliance difficulties impacting on performance and accountability.

This study proposes an integrated performance and accountability framework for Gauteng municipalities, based on the findings. The study elaborated on the possible benefits of the framework guided by five pillars: performance dimensions; performance and accountability instruments; accountability forums; possible consequences management; and forms of accountability. The proposed framework synthesises current performance and accountability practices into a single framework with a clear process to be followed by users.

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LIST OF ABBREVIATIONS

AGOA	African Growth and Opportunity Act
AGSA	Auditor-General of South Africa
ANC	African National Congress
BSC	Balanced Scorecard
CAA	Comprehensive Area Assessment
CCP	Communist Party of China
CFO	Chief Financial Officer
CoE	City of Ekurhuleni
CoGTA	Department of Cooperative Governance and Traditional Affairs
CoJ	City of Johannesburg
CoT	City of Tshwane Metropolitan Municipality
CPA	Comprehensive Performance Assessments
CSDC	Client Service Delivery Charter
DA	Democratic Alliance
DDF	District Development Facility
ECSA	Engineering Council of South Africa
EFF	Economic Freedom Fighters
EFQM	European Foundation for Quality Management Excellence Model
FFC	Fiscal and Financial Commission
FOAT	Functional Organisational Assessment Tool
GCRO	Gauteng City-Region Observatory
GDP	Gross Domestic Product
IDP	Integrated Development Plans
IFRS	International Financial Reporting Standards
LGPRF	Local Government Performance Reporting Framework
MAC	Municipal Audit Committee
MBNQA	Malcolm Baldrige National Quality Award Model
MCLM	Mogale City Local Municipality
MFMA	Municipal Finance Management Act
MMDA	Metropolitan, Municipal and District Assemblies
MTEF	Medium-Term Expenditure Framework
MTREF	Municipal Circular on Rationalisation Planning and Reporting

MPAC	Municipal Public Accounts Committees
NAO	National Audit Office
NEC	National Executive Committee
NPM	New Public Management
OAG	Office of the Controller and Auditor-General
OECD	Organisation for Economic Co-operation and Development
OPRAS	Open Performance Review and Appraisal System
PARI	Public Affairs Research Institute
PEC	Provincial Executive Committee
PMDS	Performance Management and Development System
PPCCoGTA	Parliamentary Portfolio committee on Cooperative Governance and Traditional Affairs
PRC	People's Republic of China
PSA	Public Service Agreements
PURCC	Public Relation and Complaints Committee
PSC	Public Service Commission
PSRP	Public Service Reform Program
REC	Regional Executive Committee
SAICA	South African Institute of Chartered Accountants
SALGA	South African Local Government Association
SCOPA	Standing Committee on Public Accounts
SDBIP	Service Delivery and Budget Implementation Plan
SDG	Sustainable Development Goals
VAGO	Victorian Auditor General Office

CHAPTER ONE: ORIENTATION, BACKGROUND AND METHODOLOGICAL FRAMEWORK FOR THE STUDY

1.1 ORIENTATION AND BACKGROUND

Urbanisation continues to assist millions to overcome poverty by means of heightened efficiency, opportunities for jobs, better quality of life and a greater investment in services and infrastructure. Municipalities are at the centre of global production, trade, innovation and, if performing well, they offer opportunities, such as improving the local economy (South African Cities Network, 2016:24).

Boyle (2020:16) accentuates that municipalities globally are faced with progressively multifaceted obligations and societal inequalities, in a context of extraordinary environmental and economic uncertainty. In the African context, these convolutions are aggravated by the hastening speed of urbanisation and the consequent explosion of poverty.

This study explores the performance and accountability practices of contemporary South African municipalities. With growing challenges of urbanisation and inequalities, the performance and accountability of municipalities remain critical ingredients to the successful and effective delivery of services to their communities. This study further examines municipalities' performance and accountability practices to assess current challenges and successes. The performance and accountability of municipalities have become a critical factor to drive employment opportunities and improve the quality of people's lives. As closer structures of government to communities, their performance and accountability need continuous examination and improvement. As part of its contribution to municipal performance and accountability, this study attempts to contribute to the body of knowledge by developing an integrated performance and accountability framework that will improve the effective functioning and delivery of services.

In the past years, there has been a growing number of municipalities approving unfunded budgets of which the anticipated revenue is insufficient to meet the implementation of their plans and to become sustainable (National Treasury, 2020:74). Poor performance and lack of accountability, which leads to a decline in services have led community organisations in several cities to approach the courts to place several municipalities under Section 139 intervention by the provincial government or dissolution of municipal councils. Section 139 states that “when a municipality cannot or does not fulfil an executive obligation in terms of the Constitution or legislation, the relevant provincial executive may intervene by taking any appropriate steps to ensure fulfilment of that obligation” (South Africa, 1996). The emergence of using courts to force municipalities to perform their functions reflects a lack of trust in our local government (National Treasury, 2020:75). Similarly, the Auditor-General of South Africa (AGSA) has expressed continuous concerns about the state of municipalities. The AGSA argues that those responsible to supervise and monitor public resources are not doing so effectively or are not interested in the delivery of services to communities (AGSA, 2020).

This has led to continuous debates and discussions on the state of municipal performance and accountability. Zakaria (2014:16) is of the view that public sector performance and local government administration remain a point of concern to the public representatives, academics, and public servants due to insistent pressure of providing services to their communities. These concerns require municipalities to develop plans to improve their performance.

Chapter one of the study provides an orientation and discusses the methodological framework. In its introduction, the chapter discusses this study's purpose and the research's justification and motivation. Key to this study is the problem statement and questions of the research that this study seeks to answer.

More importantly, and linked to research questions are the research objectives, which outline what the study aims to achieve. The chapter further discusses different research methodological approaches related to the research design and data collection methods and provides the motivations for the methodological approaches chosen. Similarly, an assessment of limitations of the research is provided in the demarcation for the study.

The chapter further clarifies key terms used throughout the study to understand and avoid the essential concepts' vagueness. Lastly, Chapter one discusses the research's preliminary framework to provide the study chapters' guidelines and sequence. The current term of local government will come to an end this year in 2021, of which the expectations are that South Africans will elect new administrations of local government. Despite South Africa celebrating 26 years of a democratic dispensation since 1994, municipalities continue to face performance and accountability challenges, which affect their ability to deliver services. The Municipal IQ (2016) and Masiya, Davis and Mangai (2019:20) state that existing research reveals that some community service delivery protests increase due to impatience relating to lack of performance and accountability for service delivery within municipalities.

Similarly, Cameron (2015:15) in exploring accountability in developing countries, observes that failures in accountability mechanisms, which often lead to poor delivery of essential public services, primarily affect the poor communities. Cameron's (2015) observation applies to the South African context as most people who suffer poor performance and lack of accountability of municipalities are the poorest people. Furthermore, the author points out that poor people have no resources to access "exit" options as well as the ability to procure private services when public services fail or perform poorly, while more affluent citizens can afford to replace public services with private service providers (Cameron, 2015:15).

Mizrahi and Minchuk (2019:335) are of the view that reforms in the context of New Public Management (NPM) became successful in many countries because of the establishment of performance management to which public officials became accountable.

1.2 MOTIVATION AND JUSTIFICATION OF THE STUDY

The central point motivating this study is the continuous and annual challenges of performance and accountability of municipalities. This study believes that there is a need to investigate the development of an integrated performance and accountability framework of municipalities.

Research on local government has largely focused on performance management, service delivery challenges, oversight committees' public participation, ward committees and audit outcomes. Some of the studies have investigated accountability as a single concept and contextualised it with other concepts such as responsibility, responsiveness, and oversight. This study is motivated by the fact that there is limited research on performance and accountability as a single study. This study does not seek to investigate the relationship between performance and accountability, but rather if such practices are currently in place within municipalities. It is argued that by examining both concepts of performance and accountability in a single study will assist in explaining the efficiency and failures of the current municipal practices.

The importance of performance within the public sector is argued by Van der Waldt (2014:2) who opines that both the South African national and provincial governments are under constant strain to advance the performance of municipalities to reach the desired socio-economic outcomes based on the availability of scarce resources. On the centrality of accountability, Loozekoot and Dijkstra (2017:807) believe that accountability allows public sector organisations to assess when programmes fail, and an opportunity to improve and perform better. They argue that as the foundation of democracy, accountability deters abuse of power and corruption, which appear to be endemic within municipalities.

Masenya, Mokoale and Makalela (2018:107) view the South African Constitution (herein referred to as the Constitution) as the first pillar of South African municipalities' performance and accountability. The Constitution through Section 195(1) highlights that the South African administration should maximise employees' accountability of their responsibilities for the efficient and effective use of public resources.

Accountability is of principal importance in the management of performance and is stipulated as a South African public administration principle by the Constitution (South Africa, 1996). In addition, the Constitution through Section 152 (1), states that the local government should be accountable to local communities. In strengthening accountability and performance, various pieces of legislation have been passed by the South African parliament. These key legislations include *the Local Government: Municipal Structures Act, 1998 (Act 117 of 1998)*, *Local Government: Municipal Finance Management Act, 2003, (MFMA) (Act 56 of 2003)*, *Local Government: Municipal Systems Act, 2000 (Act 32 of 2000)* and *Local Government: Municipal Planning and Performance Management Regulations, 2001*.

Ntliziywana (2017:17) argues that corruption and skills deficits are contributors to poor service delivery and infrastructure backlogs, which are still widespread in many municipalities. The examination of municipalities' performance and accountability to deliver services to their communities is against the AGSA annual audit outcome reports. These audit outcome reports on municipalities fuel public acrimony around service delivery problems as they provide a picture of wastage of financial resources, and corruption (Kroukamp, 2016:106; National Treasury, 2019).

Other factors, such as lack of skills, competencies, and inadequate financial capacity also contribute to poor performance and accountability in municipalities. A general review of available literature pertaining to the audit of the South African public sector reveals disappointing audit outcomes of municipalities attributed to a lack of accountability that impacts municipalities' performance (AGSA, 2017, 2018, 2019).

The importance of municipalities as the centres of service delivery cannot be over-emphasised. They remain strategic centres to address the historical challenges of the underdevelopment of South Africa. The accountability and performance challenges of municipalities continue to be a severe impediment to the delivery of services that should improve the local people's socio-economic conditions. Ndevu and Muller (2018:185) argue that the lack of public confidence in municipalities continue to grow and leads to community service delivery protests.

Furthermore, they suggest that the growth of service delivery protests are not only about inadequate delivery of sanitation, water, electricity, and houses but reflects poor performance and lack of accountability of elected officials (Ndevu & Muller, 2018:185). Similarly, Masuku and Jili (2019:2) believe that lack of accountability and poor performance impact municipal governance and capabilities of delivery of services to communities. Lack of accountability and poor performance lead to corruption and fraud, as well as service delivery challenges (Mamokhere, 2019:2).

The AGSA 2018/19 municipal audits report flags accountability as the primary source of challenges for the last five financial years. The AGSA notes that since as early as 2013, they have consistently cautioned those charged with accountability and performance of municipalities that administrative lapses linked to lack of accountability could cripple the local government's ability to deliver services to the citizenry (AGSA 2020). In addition to the challenges highlighted by the AGSA, the National Treasury has consistently reported on municipalities' unhealthy financial status attributed to lack of accountability and poor performance. These municipalities also face organisational difficulties that result in collapses of service delivery and swelling debts.

1.3 STATEMENT OF THE PROBLEM

As argued by Ntliziywana (2017:18), the challenges have been identified in 2009, and some years later, they still persist. For the financial years 2014/15 and 2015/16, Gauteng Province was reported as to be moving in the right direction with 100% of municipalities obtaining unqualified opinions. In the 2016/17 financial year, Gauteng's local government audit outcomes were reported to regress with increasing non-compliance to legislation. Gauteng metropolitan municipalities were part of the ten municipalities responsible for R13.4 billion irregular expenditure reported in 2018.

Municipal IQ (2015) is of the view that while satisfactory outcomes of municipal audits are critically valuable to the municipalities and their integrity, they cannot be associated with their financial position or capacity to deliver. Unqualified audit reports and a good state of finance are not an appropriate condition for effective service delivery. Excellent governance and accountability of municipalities extend far beyond the Auditor-General's opinion.

Toxopeüs (2019) believes that a lack of experienced personnel and weaker oversight committees are crucial to the lack of accountability, impacting the municipal ability to take appropriate action against poor governance and maladministration. An example is the members who constitute the Municipal Audit Committees (MACs) and Municipal Public Accounts Committees (MPACs), which in most instances do not have the experience to provide the municipality with the necessary oversight.

In 2019, following inconsistent performance on audit outcomes that reflect poor accountability, the Gauteng provincial government reported that nine out of 11 municipalities are on the brink of collapse because of poor performance, challenges of poor financial management, governance-related issues, lack of accountability and poor service delivery to communities. Gauteng's three metropolitan municipalities and their public entities are responsible for 36% of the national budget allocated to the local government (AGSA 2020 & Gauteng Provincial Government 2020). In addition, these municipalities serve the largest share of the South African population.

Furthermore, as a significant economic contributor to the South African economy, Gauteng municipalities and their public entities, are not immune to accountability and performance challenges. In 2018 and 2019, the AGSA reported that the province's (Gauteng) municipalities' leadership, senior management, and officials failed to develop and implement effective accountability systems, including corrective action of the previous concerns raised to improve the municipalities' performance (AGSA, 2018, 2019).

The issue of the unhealthy financial status of municipalities has over the past five years been reported by the South African Local Government Association (SALGA) and the National Treasury. In September 2017, twenty municipalities with a major number of unpaid commitments were owing R17.4 billion and had only R1.7 billion to pay their debts. In addition, 257 municipalities have constrained liquidity ratio, viable in the short-to-medium term, therefore, pointing to bankruptcy during the same period (SALGA, 2017; National Treasury, 2018).

Further, to the challenges identified by the AGSA reports, as discussed above, in October 2020, the Parliamentary Portfolio committee on Cooperative Governance and Traditional Affairs (PPCCoGTA), following its meeting released a media statement on the state of Gauteng municipalities and made the following observation that the general state of functionality of municipalities in the province is concerning and impacts directly on the ability of municipalities to provide quality services to communities. The areas of concern raised by the parliamentary committee include high vacancy rates for senior manager positions, dysfunctional municipal public accounts committees (MPACs), high water and electricity losses, and investigations and consequence management into unauthorised, irregular, fruitless and wasteful expenditure (Parliament of South Africa, 2020).

The committee further notes that:

"In City of Johannesburg there is a 42% vacancy rate, Sedibeng has a 50% vacancy rate, Lesedi and West Rand are at 33% vacancy rate, and Merafong is standing at 42%. This rate can be attributed to the lack of strategic direction and lack financial prudence in those municipalities. While the committee acknowledges challenges in recruiting adequately skilled personnel for those positions, it believes these challenges can be overcome". The committee is concerned that of the 11 municipalities, five municipalities' MPACs have not approved the 2019/20 annual plan. This undermines their critical oversight role and is reflected in the backlog in investigating unauthorised, irregular, fruitless and wasteful (UIFW) expenditure".

As highlighted by the parliamentary portfolio committee and the AGSA, this study's principal problem is that municipalities continue to experience performance and accountability challenges.

Each year, the discussions on consistent recurrence of findings and inconsistent performance of municipalities on audit outcomes point back to municipalities' leadership, without a critical reflection of the role and contribution of performance and accountability practices. On this basis, this study argues that there is a need to make a critical reflection of the performance and accountability practices of municipalities.

This study further assumes that the performance and accountability framework's lack of existence also contributes to continuous performance and accountability challenges. To respond to these challenges and the problem statement, the research asks the question, "***How can the development of an integrated performance and accountability framework enhance the effective functioning of the Gauteng municipalities?***"

This study relied on municipal employees' opinions to identify the real issues before the investigation was able to propose a framework that could improve municipalities' performance and accountability. Municipalities' strategic role informs the focus of research on performance and accountability, as they are required to provide basic services to communities. Therefore, this study researched the challenges that continue to hamper the maintenance of good performance and accountability and attempted to respond to the main research question. In order to answer the main research question above, below are the research objectives and questions.

1.4 RESEARCH OBJECTIVES AND QUESTIONS

1.4.1 Research objectives

The study intends to achieve the following objectives:

- To examine performance and accountability within the theory and practice of public administration.
- To conceptualise the accountability and performance of the public sector.
- To examine municipal practices of performance and accountability in selected international countries.
- Contextualise the roles and functions of municipalities in contemporary South Africa.
- To examine the current performance and accountability practices of contemporary South African municipalities.
- To develop an integrated framework that can contribute to enhance the effective functioning of Gauteng municipalities.

1.4.2 Research questions

Below are the proposed sub-questions:

- How has performance and accountability evolved within the theory and practice of public administration?
- What are the current accountability and performance practices of the public sector?
- What are international practices of accountability and performance that Gauteng municipalities can adopt?
- What are the key roles and functions of the municipalities in contemporary South Africa?
- Which practices and structures contribute to the performance and accountability of municipalities?
- What elements can be incorporated into an integrated performance and accountability framework to enhance effective functioning of Gauteng municipalities?

1.5 CENTRAL THEORETICAL STATEMENTS

Gear *et al.* (2018:3) are of the view that “choosing of theoretical perspective influences both the research design, the scope and level of understanding which can be understood as well as defined”. Furthermore, Neuman (2014:84) argues that theoretical statements vary as they include the empirical generalisation, a narrow statement that relies on concepts to fit into a theory. It is also about a descriptive statement of a relationship between the constructs in an empirical study.

As this study is concerned about developing the municipalities' performance and accountability framework, the investigation was guided by three theories, stewardship, institutional and public value theories. As an alternative to agency theory, the stewardship theory has been used extensively to study accountability and performance within both public and private organisations. Public value theory is a developing theory and is about how public sector organisations use their capacity to manage their resources to implement their programmes are supported and benefit the communities.

Institutional Theory has been used to study the environmental factors affecting institutions. Munir (2019:2) believes that institutional theory states that organisational actors do not independently develop and use their administrative arrangements and practices. These institutions adopt those that are normatively agreed or mimic organisations that are said to be more successful in implementing their programmes.

Figure 1.1 provides a summary of the central theoretical statement that underpins the study by the three theories.

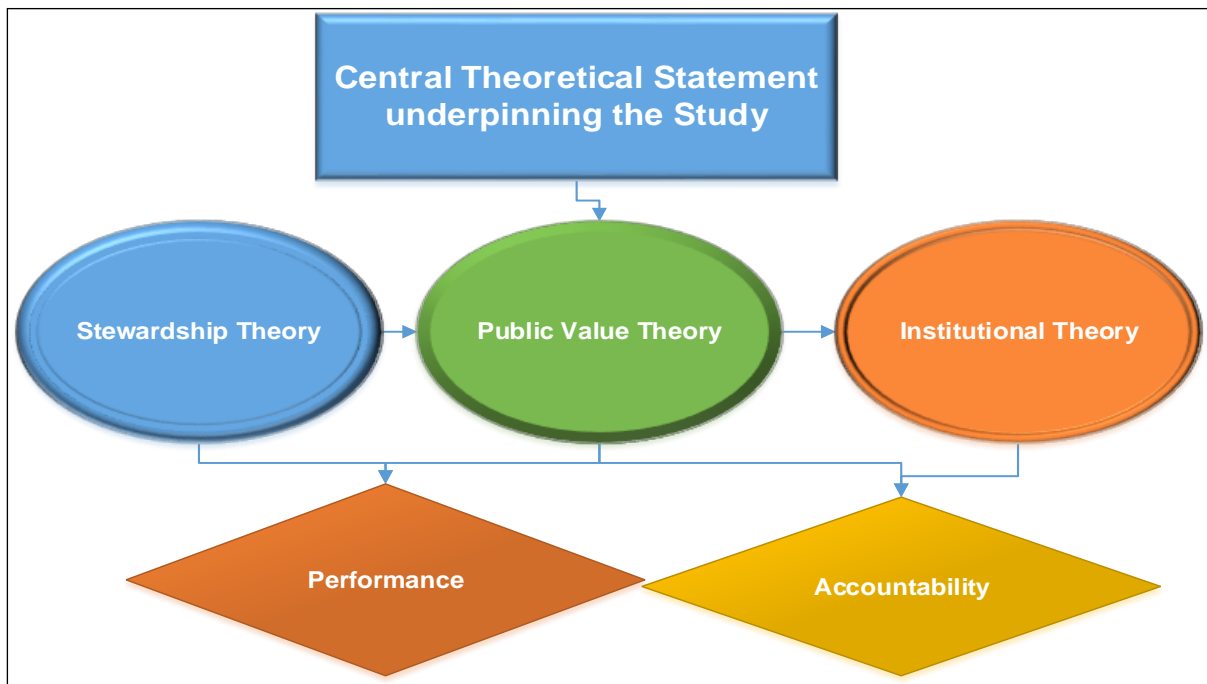


Figure 1.1: Central theoretical statement

Source: Researcher's own

1.6 RESEARCH METHODOLOGY

O'Sullivan, Rassel and Berner (2007) view research methodology as a process that provides the researcher with the necessary scientific tools to respond to the research problem systematically. Kumar (2014:10) asserts that research, as a scientific inquiry, should obtain answers through data collection, analysis, and interpretation. Ndenje-Sichalwe and Elia (2020:1) argue that the research is central in classifying, resolving challenges of society and expanding knowledge for making strategic decisions. The objective of scientific research is to produce knowledge, examine assumptions and present a theoretical framework to build onto existing findings. Mishra and Alok (2017:1) state that research methods are about procedures and steps to be followed by the researcher in order to address a research phenomenon.

1.6.1 Research approach and design

According to Saunders, Lewis, and Thornhill (2014:159), research design covers objectives resulting from research question(s), stipulating the bases from which you can propose how you plan to gather data and analyse information. It is a large part of how you will be answering your research question(s) and objectives. For this research, a mixed-methods approach guided the study. The researcher conducted the mixed methods concurrently to expand or elaborate on the findings. The choice of a mixed-methods approach is motivated by the fact that there is a need to obtain tacit knowledge, which is difficult to observe amongst participants.

The tacit knowledge can also influence municipalities' functioning and operations concerning how officials account for and perform their responsibilities. Qualitative methods were used for the collection of this data. Secondly, the study needs to statistically establish employees' opinions relating to municipalities' performance and accountability. Quantitative methods were used for the collection of this data.

1.6.2 Qualitative methods

Schurink (2003:3) points out that qualitative research refers to a method that focuses on collecting rich data, and it is flexible and sensitive to the social context. The importance of rich data collected through the qualitative method is elevated by Yin (2011:6), who expresses a point that qualitative research permits the researcher to conduct detailed studies. Furthermore, Creswell (2014:19) is of the view that the qualitative method allows for the collection of diverse data, which produces a more comprehensive understanding of a research problem. Schurink (2003:2) states that qualitative researchers' empirical tools include life stories, interviews, observational, historical, and case studies and has the ability to gather in-depth and detailed data. To respond to the research questions and objectives, the study pursued a qualitative data collection method to get detailed information about the phenomenon from the research participants.

1.6.3 Quantitative methods

Creswell (2014:4) accentuates that "quantitative research is about testing the relationship between study variables" and this approach measured municipal employees' opinions on the municipalities' performance and accountability practices. In pursuing a quantitative study, Barkhuizen and Schutte (2015:15) state that one of the methods of collecting quantitative data is surveys, which have research tools that include open and close-ended questions. The objective of a survey is to gain explicit information about either a specific group or a representative sample of a particular group.

1.6.4 Sampling

Methods of qualitative research are not prescriptive, are in-depth in approach and can be confined to a certain study and its context. In qualitative research, the researcher focuses on rich data through a small sample and the sample should not be too small that it is challenging to accomplish saturation of data (Wagner, Kawulich & Garner, 2012:88). Bryman (2016:408) states that qualitative sampling provides the researcher with several principles of purposive sampling on which to draw a sample.

Furthermore, Yin (2011:87) argues that sampling challenges arise when the researcher wants to know which groups to select for the study, why and the number of units to be part of the study.

1.6.4.1 Sampling method

In qualitative research, as argued above, the researcher will choose the sample intentionally with the objective that those contributing are familiar with the topic of the study and their data will be more meaningful to the study. Equally important, intentionally choosing these groups is about gathering the broader perspectives, which offer contrary evidence on the study goals (Yin, 2011:88). Wagner *et al.* (2012:89) state that probability sampling allows all research participants to have an equal opportunity to be part of the sample and the researcher can randomly choose the number required for the study sample. Additionally, non-probability sampling can be used when it is not feasible to access the whole study population and it is different from probability sampling.

In the non-probability sampling, not all population units will have an equal opportunity to be selected for the study (Du Plooy-Cilliers, Davis & Bezuidenhout, 2014:137) and it is this reasons that for the qualitative method of this study, the researcher chose purposive sampling, which allowed the researcher to get rich data and broader perspectives on the research questions. The strategic choice for certain research participants in this study is largely informed by the principles of the purposive sampling method.

1.6.5 Target population

In relating to qualitative research, to establish target population, Bryman (2016:416) is of the view that one of the difficulties is to establish how many people will be interviewed. A number smaller than 20 research participants, enhances the chances of the researcher to be actively involved with the participants during the interview-based studies and allows an opportunity to generate detailed data.

1.6.6 Data collection instruments

The study adopted a mixed-methods approach, and the various instruments and tools that were used to collect data are discussed below:

1.6.6.1 Literature and document review

A comprehensive literature review on the study's key constructs – performance and accountability, was undertaken. The study analysed the theories related to performance and accountability. The purpose of the literature review is to generate arguments heading to hypotheses and research questions. Additionally, literature provides an opportunity to review and synthesise in order to advance a new perspective. Overall, a literature review is about establishing the context of the topic or rationalising the significance of the problem and theory applications of the study (McEwan, 2018:2 & Tight, 2019:5).

Gross (2018:2) believes that all types of documents can help the researcher uncover insights, develop theory, and understand the topic of study. It is important to remember that all documents exist within the context of their creation, and, meaning as well as contribute towards a depiction of the construct being studied. Documents, in the form of published or unpublished documents can be found in the public or private sector. In line with Gross (2018:2)'s view, the study also reviewed official documents from the international selected countries such as People Republic of China, United Kingdom, Australia, New Zealand, Ghana and Tanzania. The literature review was used for triangulation to corroborate or refute, clarify, or expand on findings across other data sources, which helps safeguard against bias.

1.6.6.2 Qualitative data collection instruments

The qualitative method's choice is to gather perspectives, experiences, and interpretations of the phenomenon under investigation. The aim is to obtain a rich and detailed understanding and interpretation of senior municipal officials regarding the municipalities' accountability and performance practices. Data collection was done through semi-structured interviews with CFOs and city managers.

This method of data collection allows the researcher to have greater freedom and flexibility of the interaction with the participants. The participants' role and understanding inform their selection to study the interplay of political, administrative, and accountability factors that influence the municipalities' operating context.

McIntosh and Morse (2015:1) opine that semi-structured interviews intend to establish research participants' perspectives on their experience relating to the research topic. Semi-structured interviews require an interview schedule that contains predetermined open-ended questions formulated to elicit unstructured responses. The interview schedule allows an opportunity to generate discussions between the researcher and the participants about the research topic. The interview schedule's objective is to provide consistency on the type of questions being asked to research participants (McIntosh & Morse, 2015:4). Bwowe (2015:116) postulates that semi-structured interviews are helpful to the researcher, as they allow participants to engage openly, which can lead to identifying more information that is crucial to the study.

In line with McIntosh and Morse (2015:4), an interview schedule was developed containing broad, open-ended questions relating to key thematic areas identified during the literature review on performance and accountability. The semi-structured interviews were conducted via online means, using Zoom, Google meetings and Microsoft Teams. Permission to record the interviews were agreed upon with the participants beforehand. Before proceeding with interviews, the interview schedule was piloted by some officials in various municipalities to check whether some questions can be enhanced and amended. The piloting process was followed to provide for the credibility of the interview questions.

1.6.6.3 Quantitative data collection instruments

Hewson (2017:5) believes that the development of various internet solutions continues to influence surveys and questionnaires. Some of the online solutions provide opportunities to develop web-based surveys. The primary contact and response mode for surveys is e-mail and phone call follow-ups are made to strengthen the response rate. The researcher can share an e-mail questionnaire with many participants through an e-mail distribution list, and responses are sometimes speedily received.

The advantage of questionnaire or survey data is that there are tools available to transcribe the data collected (Hewson, 2017:5). For the study, a self-administered questionnaire measured the employees' opinions on the municipalities' practices of performance and accountability. The researcher distributed the questionnaire by employing an e-mail to a sample of municipalities' officials within the departments, such as human resources; financial management; internal audit; planning, monitoring and evaluation; office of the mayor; office of the city manager; and office of the speaker. Those who participated in the qualitative study, namely chief financial officers (CFOs) and city managers did not form part of this sample. The minimum target response rate for the survey was 100 responses from the selected departments. Similarly, a pilot study for the self-administered questionnaire occurred before the actual distribution to the research participants.

Table 1.1: Summary of the strength and weaknesses of the data collection methods

Data collection method	Strengths	Weaknesses
Document review	The document review process can be revisited repeatedly. They can cover details and a long period of time that assist the researcher to trace the historical trends.	To retrieve and having access to documents can be a challenge due to restrictions. The challenge can be possible bias if the documents are limited.
Interviews	Conversation with the research participants can provide more insights. Personal views and experiences might reveal more information that can contribute to the research.	The interview needs deep listening and a methodical effort to hear and comprehend what people tell you. Sometimes the response is too biased. The researcher may feel mentally exhausted at the end of the day, if conducting many interviews.
Online Surveys	The delivery methods are convenient and cheaper as it is either by email or web link.	Due to many recipients receiving emails, the number of responses might be low. People might not be willing to participate. Inability to follow up personally with participants

		because of no contact details. Emails are likely to bounce if sent to the wrong email addresses.
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Source: Adapted from Yin (2011:134) and Saunders *et al.* (2012:454).

Table 1.1. as constructed above provides a summary of strengths and weaknesses of various collection methods. The various methods summarised above focus on documents review, interviews, and surveys.

1.6.7 Data analysis strategy

Roulston (2014:311) states that qualitative analysis uses various methods to characterise data and themes with direct quotations from transcripts. The study should capture narratives that represent participants' experiences and perspectives. The interview transcripts were coded and issues arising from them were aligned to thematic areas arising from the literature review and research questions. The thematic analysis assisted the researcher in identifying elements to be incorporated in the proposed integrated performance and accountability framework. The thematic areas were used to link the issues arising from the review of official government sources, such as annual reports, quarterly performance reports, AGSA audit reports, performance management strategies, reports of municipal audit and public accounts' committees, and other oversight committees' reports.

1.6.8 Delimitations

Owing to financial constraints, the study focused on the performance and accountability of selected municipalities in Gauteng. From 11 municipalities, the selected municipalities for the study were the three metropolitan cities, City of Johannesburg, Ekurhuleni metropolitan, Tshwane metropolitan and Mogale city. The Gauteng metropolitan cities are the largest contributors to the economy of South Africa, due to their strategic economic centres.

The official records review was done on the past three financial years' documents covering, 2015-16, 2016-17, and 2017-18, which included reports of municipalities' oversight structures responsible for driving performance and accountability.

1.6.9 Limitations

The focus on Gauteng might not make it possible to generalise the findings of the study to other provinces and municipalities. The assumption can be made that because the performance and accountability of municipalities are legislated and regulated, the study might reveal similar experiences in other municipalities. Accessing senior officials such as CFOs and CMs was a challenge due to their schedules and responsibilities. Mitigation was put in place to access alternative senior municipal officials for interviews when the CFOs and CMs were not available.

As the study analysed selected international countries municipal performance and accountability practices, data collection challenges led to the researcher conducting desktop review of official documents and reports due affordability of travelling to the selected countries. These documents were retrieved from various official websites of the selected countries (People's Republic of China, Australia, United Kingdom, Australia, New Zealand, Ghana, and Tanzania).

1.6.10 Ethical implications

All the protocols were followed in the process of completing this study. An application for ethics clearance was approved by the Faculty Ethics Committee at the University of Pretoria. The process was followed by written formal requests to relevant municipalities requesting authorisation to conduct the study including access to appropriate officials who were interviewed for the research. Additionally, a request was made to access some official documents, which cannot be accessed through websites. The researcher complied with the research ethics and procedures of the University of Pretoria. The researcher shared the research questions and objectives, as well as the topic with participants. The participants were also informed about the likely impact of the research project.

To improve participants' openness, the researcher kept to the ethical consideration binding the research and procedures to ensure anonymity. The researcher ensured the confidentiality of all official documents to be used for research. The researcher also ensured that participation was voluntary, and that participants' personal information was kept confidential at all times. In completing the research project, all records will be locked in a safe for ten years.

1.7 CONTRIBUTIONS OF THE STUDY

1.7.1 Academic significance

The importance of the study lies in the addition of empirical research on local government, as well as performance and accountability. Owing to ongoing reforms and challenges of local government, this study contributes to this scholarly conversation. The academic contribution is to develop a performance and accountability framework informed by the stewardship, institutional and public value management theories. Public value theory is a developing theory, and its use is an essential contribution to knowledge and its ongoing theoretical conceptualisation. There has also not been extensive research on both performance and accountability concepts in a single study focusing on local government. Most of the studies have focused on single concepts of either performance or accountability used interchangeably with concepts such as oversights. Therefore, this study's importance contributes to the developing body of knowledge on both aspects of performance and accountability of local government.

1.7.2 Practical significance

This study will assist municipalities, municipal management, and political parties in understanding the importance of accountability, which can contribute towards the improvement of municipalities' performance. The contribution made by this study was informed by the perspective gathered through the document review of various municipalities. The opinions of senior officials who are at the forefront of performance and accountability provided more insights on the challenges and possible solutions.

The study contributes to the development of the performance and accountability framework for Gauteng municipalities. Lessons learned from selected international studies assisted to develop a proposed performance and accountability framework. The proposed framework and key recommendations will be shared with municipalities and public policymakers to consider how they can improve their performance and accountability systems.

1.8 CLARIFICATION OF CONCEPTS AND TERMS

As this is an academic project where various concepts and terminology are used, this section is intended to clarify concepts to avoid confusion and misunderstandings. Below are the key concepts and terms used in this study.

1.8.1 Public Administration

Based on the literature of public administration, the concept of public administration is two-fold. A distinction between "Public Administration" versus "public administration" is made to address terminology confusion. The term "Public Administration" is about an academic field of study focusing on the institution, mobilisation, and human and material resources management to achieve government purposes (Rutgers, 2010:3).

1.8.2 Public administration

Thornhill and Van Dijk (2010:101) explain that public administration focuses on government activities, and they define the word "administration" as to care about the public and management of public affairs, and that an *administrator is a servant* and not a "master". Furthermore, public administration activities deal with the development and implementation of public policies to manage public affairs and cooperation amongst the people. The adjective "public", which is added to the word "administration", refers to the functions within the political environment to deliver services to the citizens (Thornhill & Van Dijk, 2010:101).

1.8.3 Local government

The concept of "local government" refers to a government in which the local inhabitants and their representatives made decisions on delivering local public services for a town or city. In modern democracies, the local government concept denotes a sub-national unit of government created to provide services consistent with voters' preferences in a delineated area (Asmah-Andoh, 2015:173). Local government is referred to as the third sphere of government in line with the provision of the Constitution and it comprises of categories of municipalities. The following section provides an explanation of each of the three categories of municipalities.

1.8.4 Municipalities

In terms of the provision of Section 155(1) of the Constitution, the local sphere of government consists of three categories of municipalities, namely Category A, Category B and Category C (South Africa, 1996).

1.8.4.1 Metropolitan municipality

The *Local Government: Municipal Structures Act* (Act 117 of 1998) defines category A (also referred to as a metropolitan municipality), as a municipality that has exclusive executive and legislative authority in its area (South Africa, 1998a).

1.8.4.2 Local municipality

A "local municipality" is a Category B municipality, which shares municipal executive and legislative authority in its area with a district municipality (South Africa, 1998a).

1.8.4.3 District municipality

A district municipality, referred to as Category C, is a municipality that has municipal executive and legislative authority in an area that includes more than one municipality (South Africa, 1996).

1.8.5 Service delivery

Service delivery is about the provision of municipal goods such as electricity, sanitation, water and refuse removal in the context of a municipality within a local jurisdiction (Reddy, 2016).

1.8.6 Performance

Performance is about an integrated and methodical process to achieve organisational strategic goals and objectives. Performance focuses not only on human resources but also on the main functions of the organisation (Van der Waldt, 2004:37; Révész, 2015:27-28; Kimaro, Fourie & Tshiyoyo, 2018:198).

1.8.7 Accountability

For this study, accountability is defined as a form of a relationship through which various parties are held accountable by either an institution, a forum, or another individual. The process of accountability includes delegation, participation, and networks, and some actors can demand justifications of actions from others and seek recourse/consent for those actions. The demand for an explanation of actions is essential as decision making is a daily occurrence of public administration managers and politicians (Bovens, 2010:951; Jarvis, 2015:451; Kuyper, Bäckstrand & Schroeder, 2017:92).

1.8.8 Oversight committee

The term oversight is used to define the role of the legislature in holding the executive accountable for its performance of many activities that are executed to achieve plans in place (Kraai, Holtzhausen & Malan, 2017:62). A municipal council is expected to establish committees that have an oversight on the executive's role. For this study, an oversight committee refers to municipal councils' committees (South Africa, 1998a).

1.8.9 Councillor

For purposes of the study, a councillor means a municipal council member as provided by the various local government legislation.

1.8.10 Integrated Development Plan (IDP)

It is a municipal five-year inclusive and strategic plan that integrates the development of the municipality's jurisdiction and is aligned to the resources and capacity of the city (City of Tshwane, 2020).

1.8.11 Service delivery and budget implementation plan (SDBIP)

It is the service delivery and budget implementation plan which indicates municipal service delivery targets, performance indicators, projections, revenue, and the operational and capital expenditure per departmental vote (South Africa, 2003).

1.9 STRUCTURE OF THE RESEARCH PROJECT

The thesis consists of eight chapters, which are outlined below:

1.9.1 Chapter One: Orientation, background, and methodological framework of the study

Chapter one introduces and provides the context of the research, inclusive of the problem statement. It discusses the research questions and objectives. The chapter addresses the methodology of research, specific research designs, and methods to be followed. The discussion of the methodological approach includes the study population, from which the researcher utilised the data obtained. The chapter offers and emphasises the significance of the research for both academic and practical contributions. It provides the clarification of concepts to be used by the study. Lastly, the chapter summarises and provides the structure of the research project.

1.9.2 Chapter Two: Performance and accountability orientation of public administration – theory and practice

Chapter two provides a foundation for the main context of the study, which is developing a performance and accountability framework for municipalities. The chapter discusses public administration as a primary focus of research. To provide the study's foundation, Chapter two seeks to contextualise the evolution of performance and accountability within the theory and practice of public administration.

The chapter discusses how performance and accountability have evolved within the various paradigms of public administration. The chapter discusses the role of the state and its functions in the context of performance and accountability. The chapter briefly articulates how public administration's six generic administrative functions are located and contributors of performance and accountability. Lastly, the chapter articulates the possible future of public administration theory and practice.

1.9.3 Chapter Three: Exploring the non-identical twins: Concepts of performance and accountability.

One of the study's objectives is to conceptualise performance and accountability of the public sector to answer the research question of what the current performance and accountability practices of the public sector are. In responding to this question, Chapter three reviews the literature relating to performance and accountability concepts in the South African public sector. The literature review focuses on concepts and practices and reviews some well-established models of performance and accountability.

Key performance concepts that are discussed include performance management, performance measurement, performance indicators and targets, and performance reporting. In addition to performance, accountability literature is reviewed, focusing on various forms of accountability and mechanisms. The chapter further provides a theoretical context of performance and accountability using the three theories, institutional theory, stewardship theory and public value theory.

1.9.4 Chapter Four: Lessons from international experiences on municipal performance and accountability for South African Municipalities

Chapter Four explores international experiences of municipal performance and accountability. International experiences respond to the research question: "What are the international practices of municipal performance and accountability that Gauteng municipalities can adopt?" The examination of selected international cases focuses on key factors and dimensions of performance and forms of accountability by municipalities.

Additionally, the chapter summarises lessons learned that could be used for the development of the proposed performance and accountability framework for municipalities.

1.9.5 Chapter Five: Survey of the functions and roles of contemporary South African municipalities

Chapter Five addresses the research objective, which is to contextualise the functions and roles of contemporary South African municipalities. Chapter five further, therefore, responds to the research question: “What are the key roles and functions of contemporary South African municipalities?” The chapter discusses the current legislative framework that provides for the roles and functions of municipalities. The purpose of discussing contemporary South African municipal functions is to ensure that lessons learned from international practices are within the proper context.

1.9.6 Chapter Six: Current performance and accountability practices of South African municipalities

Chapter six explores the research question: “Which practices, and structures contribute to the performance and accountability of municipalities?” The purpose of this chapter is to explore the current performance and accountability practices of South African municipalities. The exploration includes reviewing the current legislation, its impact, and other national interventions from the national government. Exploration and assessment endeavour to identify gaps and explore current challenges related to the practice of performance and accountability. This is discussed within the context of factors and forms of performance and accountability. The identification of gaps with the current practices aims to identify areas for improvement. The assessment of current practices also assisted in developing research questions for the empirical investigation.

1.9.7 Chapter Seven: Interpretation and analysis of research findings

The chapter provides for the interpretation and analysis of data collected. The chapter outlines the research methodology followed and the data collection instruments used. The data includes both qualitative and quantitative data from both sources used, namely semi-structured interviews and the questionnaire survey. The analysis and interpretation were guided by a thematic analysis strategy arising from research questions. The chapter presents findings on all areas of the research questions and objectives.

1.9.8 Chapter Eight: Findings, recommendations and conclusion

The chapter concludes the study and summarises all the study chapters, research objectives and questions. The chapter recapitulates how the research questions and objectives are aligned to the study's chapters. Key findings are summarised arising from Chapter seven, which discussed the interpretation and analysis of data collected during the empirical study. The final chapter as appraised by the findings provides recommendations for each finding. Informed by the results of the study, the chapter then recommends the performance and accountability framework of Gauteng municipalities. Lastly, the chapter proposes possible areas for future research.

1.10 CONCLUSION

The purpose of Chapter one was to firstly introduce and provide the orientation and background of the study. The chapter further outlined the study's methodological framework, which included the research design, data collection instruments, and the limitations of the study. Secondly, the motivation and significance of the study were highlighted. The objective of chapter one was also to explain why the study of performance and accountability of municipalities is essential. Accordingly, and towards defining the scope, chapter one outlined the motivation for the selection of Gauteng municipalities as a focus of the study, including its strategic contribution to South Africa's economy. Thirdly, the chapter deliberated on the statement of the problem, research objectives and questions.

Furthermore, the study's theoretical framework was briefly outlined through a focus on three theories, namely: institutional theory, stewardship theory, and public value theory. The chapter discussed the ethical considerations and clarification of concepts that are used in the study. The clarification of concepts is essential to avoid confusion and provides a common understanding of their study usage. Lastly, the chapter concluded by giving the demarcation of the study, which outlines the various chapters to follow. The demarcation of chapters is to provide an outline on how the study is composed, as well as the purpose of each chapter.

In the following chapter, Chapter two, the focus will be on analysing the performance and accountability orientation of public administration. This is done through discussing the development of public administration and its influences on the performance and accountability concepts. The chapter explores public administration as the environment in which public sector performance and accountability have evolved.

CHAPTER TWO: PERFORMANCE AND ACCOUNTABILITY ORIENTATION OF PUBLIC ADMINISTRATION – THEORY AND PRACTICE

2.1 INTRODUCTION

Christensen and Lægreid (2014:2) opine that public sector performance is central to administrative reforms in public administration and increases accountability of which the scope varies based on social dimensions. Striving for performance and accountability continue to be a focus area of various government, as citizens continue to demand accountability and provision of services. Similarly, Ferry and Murphy (2018:620) state that various governments have developed significant performance management frameworks to enable accountability, which includes more information on the functioning of their municipalities.

Following on Chapter one, which provided the background to the study, as well as the proposed research approach and methodology, chapter two aims to provide a foundation for the study's main context, which is to develop a performance and accountability framework for municipalities. The study objectives are within public administration and municipalities as a significant public administration component that is responsible for services to communities. To provide the foundation for the study, Chapter two seeks to contextualise performance and accountability within the realm of public administration, which is the focus of the research. Performance and accountability must be located within the practical and theoretical developments of public administration. The chapter explores public administration as the environment in which public sector performance and accountability have evolved.

To contribute effectively to discuss the performance and accountability within public administration, Chapter two is divided into various sections. The first section of the chapter briefly discusses why performance and accountability are critical to the public sector. This is followed by a discussion regarding the development of public administration and its influence on the performance and accountability of the public sector. This discussion is on the old public administration, emergence of new public management (NPM), followed by new public governance (NPG) and later new public service (NPS).

The discussion of these phases of public administration analyses how performance and accountability have evolved within various public administration paradigms. It is then followed by a discussion on the functions and roles of the state. The focus on the state's role and functions is informed by the fact that public administration activities, as part of the state, define performance and accountability measures of public sector institutions, such as municipalities, which are the focus of the study. The last sections of the chapter are on generic administrative functions of public administration and what the future holds for public administration. The discussion on the administrative functions is also explored in the context of performance and accountability.

2.2 IMPORTANCE OF PUBLIC SECTOR PERFORMANCE AND ACCOUNTABILITY

Christensen and Lægreid (2014:4) believe that accountability and performance are instrumental to each other, and this assumed linkage between performance and accountability, is expected to produce a performance in line with the available set standards. While performance and accountability are regarded as instrumental to the public sector, Arnaboldi, Lapsely and Steccolini (2015:268) caution about the public-sector setting's complexity, informed by its managerial culture, as well as the political environment with many political influences. These settings are regarded to complicate the levels of accountability, which is repeatedly required for optimal performance based on high expectations of delivering services to the citizens.

Similarly, the importance of performance and accountability in the public sector is informed by what Fourie and Poggenpoel (2017:170) express, when stating that as a strategic driver of the economy, the public sector plays a significant role in improving the lives of communities. The public representatives elected by communities to hold public office need to perform their functions and be held accountable for their performance. In addition, Steccolini (2019:256) posits that the growth and development of the public sector budgeting and accounting within modern states have increased the demand for accountability because of the significant allocation and use of public resources.

Al-Shbail and Aman (2018:156) state that accountability is recognised as a central value for excellent governance within public organisations because it contributes to the state organs' effective functioning, which yields good performance. Accountability safeguards public administrators' effectiveness by forcing them to deliver on their pledges and commitments as well as execute their duties as per expectations and endure the outcomes of failure (Al-Shbail & Aman, 2018:156). In the same way as for accountability, Fatile (2016:78) believes that performance management has gained momentum in the public sector because of public resources administration and the quest to strive for economical provision of services to the public.

Having discussed the importance of performance and accountability, the next section explores the development of public administration, including its phases that have influenced its status in today's scholarly work. The discussions will also focus on how performance and accountability have evolved within the different stages of public administration.

2.3 TRACING THE CHRONICLES OF PUBLIC ADMINISTRATION

Tshiyoyo (2018:80) points out that the last three decades have produced intense debates and scholarly work, which contributed to fundamental changes in public administration discourse as a combination of practice and theory. Tshiyoyo (2018:81) further argues that public administration has no sharp point in history where it begins. Similarly, Vermeulen (2019:284) believes that public administration has followed a developmental trajectory informed by several waves of reform recognised as namely, Classic-traditional Public Administration, Neo-classic Public Administration, New Public Management (NPM), and New Public Governance (NPG). Each wave of public administration reform presented its identifiable principles, worldviews, scientific approaches, and methodologies.

As stated above by both Tshiyoyo (2018) and Vermeulen (2019), public administration developments were informed by various phases and reforms, and as such, the next section discusses these phases. The purpose of the discussions is to mirror how each phase of development of public administration has influenced the performance and accountability of the public sector, as discussed in the earlier section relating to the importance of performance and accountability in the public sector.

2.3.1 Paradigmatic development of public administration

Ikeanyibe, Ori and Okoye (2017:3) state that the seminal work of Woodrow Wilson in 1887 signalled the study of public administration. Woodrow Wilson, as argued by Ikeanyibe *et al.* (2017:3), raised four fundamental issues about public administration, namely: (1) “separation of politics and administration, (2) comparative analysis of political and private organisations, (3) improving efficiency with business-like practices and attitudes towards daily operations, and (4) improving the effectiveness of public services through management and training of civil servants, as well as encouraging merit-based assessment”.

It can be deduced from the above fundamental issues identified by Ikeanyibe *et al.* (2017:3) arising from Woodrow Wilson’s (1887) seminal work that efficiency and improving public service work is as old as public administration itself. Efficiency and improvement can be related to performance and accountability. The conclusion to be reached on interpreting Woodrow Wilson’s seminal work is that performance and accountability have been the pillar at the centre of public administration. Similarly, additional factors such as business practices and public servants’ training can be attributed to having a public administration that performs and is accountable to the citizens.

The separation of politics and administration, despite its numerous contentions, was intended to clarify roles and allow public servants to perform their work without interference. This is also reasoned by Madumo (2017:44), who contends that the discourse on the separation of politics from the administration was to provide for different roles between the politicians and public servants, thus making sure that public servants execute policy implementation efficiently.

In addition, the politicians should continue to play the crucial oversight role in public servants' work as part of accountability. It can further be argued that it was also to create a mechanism of accountability between politics and the administration. As regards the training of civil servants, as raised by Woodrow Wilson, Sirovha (2017:27) believes that the formal training programmes in various American universities focusing on public administration heralded its academic discipline between 1914 and the late 1920s. Sirovha (2017:27) further expresses that this was further enhanced by the publication of Leonard White's pioneering work, *Introduction to the study of Public Administration*, which is regarded as the first American textbook devoted solely to public administration.

Another phase and contribution of the evolution of public administration to performance and accountability is raised by Basheka (2012:37), who argues that scholars such as Frederick W. Taylor (1911) developed scientific management principles, which moulded practical as well as the academic fields of public administration. Amongst the principles that have shaped performance and accountability from Taylor's (1911) work are Division of work, Authority, and responsibility, which primarily is about giving order and making people accountable. Some of the principles include discipline, which is associated with performance and remuneration of personnel that promote the satisfaction of employees.

A further contribution of public administration to performance and accountability is raised by Uwizeyimana and Maphunye (2014:92), who refer to the administrative process, which became known by the *POSDCORB acronym*, (Planning, Organising, Staffing, Directing, Coordinating, Reporting and Budgeting) and became the dominant contribution towards improving performance and accountability in public administration. To report, coordinate, and direct can be linked to both performance and accountability as reporting provides information, whether performance or financial, and is an essential element of accountability and improving performance. Furthermore, to direct, plan and staff are contributors that enhance performance and accountability and through staffing, clear lines of responsibility as well as accountability mechanisms are clearly defined. Planning contributes to identifying objectives and set targets that need to be performed and later account for the implementation.

Therefore, an argument can be made that the scientific management principles and administrative process contributed to the importance of performance and accountability in public administration.

In summarising the first two paradigms of public administration development, Ikeanyibe *et al.* (2017:5) provide the features that characterise these two phases by arguing that an assumption of direct and control offers the opportunity to have an authority to request public servants to account and advise them to improve their performance. In addition, the old traditional public administration provides that accountability was about public servants being accountable to the politicians and those ministers responding to the legislative body such as a parliament. Lastly, Ikeanyibe *et al.* (2017:5) state that the existence of standardised procedures in which the public service personnel were to be governed was to provide for an opportunity to perform better and provide intended results.

Another contribution of the old public administration is made by Lampropoulou and Oikonomou (2018:103), who reason that the traditional state bureaucracies were primarily inspired by the Weberian model, which was dominated by formal rules and hierarchy. The other crucial period of public administration is mentioned by Sirovha (2017:31), who indicates that the period between the late 1960s and early 1970s saw the emergence of the New Public Administration informed by various factors, such as turmoil in the discipline that included the interface and dominance of political science. Sirovha (2017:31) further points out that the continuous discussions on the future of the discipline and its scientific status found a focal point in the 1968 Minnowbrook Conference, which led to the New Public Administration's emergence. There was a growing critique of traditional public administration as reported by Lampropoulou and Oikonomou (2018:104) about its inefficiency due to the bureaucratic structures associated with the Weberian model.

Following criticism of the old public administration, which was during the 1970s and 1980s, a view to advance effective management elements and replace the state with the market became the dominant discourse. Factors, such as the productivity of public bureaucracies became priority issues, and led to the development of 'managerialism', which was associated with efficiency (Lampropoulou & Oikonomou, 2018:104).

The dominant voices on how the state can be reformed and replacing the state with market-oriented practices, led to the emergence of the New Public Management (NPM), which was advanced based on improving performance and accountability. It can be argued that the review of the phase referred to as traditional public administration has provided a foundation on how performance and accountability have evolved and have been informed by various contributions of public administration scholars.

Having discussed the traditional public administration development and phases, the next section briefly explores NPM and its impact on the performance and accountability of the public sector.

2.3.2 New public management

De Oliviera, Jing and Collins (2015:66) view the development of New public management (NPM) as informed by continuous debates over the link between accountability and efficiency. The introduction of market-based values as part of NPM became critical to advancing the importance of the state's performance and accountability. Funck and Karlsson (2019:346) believe the challenges of growing public expenditure and the need to position the public sector to perform business-like management practices to enhance efficiency were fundamental to the emergence of NPM.

Hyndman and Lapsley (2016:386) summarise the components of NPM, which includes “uncoupling the public sector into business components arranged by product, emphasis on contract-based competitive provision of services as well as private sector management styles”. Furthermore, NPM is about hands-on top management that demands accountability and performance, including the explicit measuring of performance focusing on outputs and outcomes.

The above components of NPM, as summarised by Hyndman and Lapsley (2016:386), reflect that performance and accountability became the fundamental objective of NPM through adopting private sector management styles. To set measurable standards of performance, encourage accountability as managers are held responsible for those measures. The hands-on top management approach can be regarded to strengthen accountability in the state bureaucracy and ensure that the public service accounts for their work to deliver services to the people.

Despite its emphasis on performance and accountability, Kalimullah, Alam and Nour (2012:17) believe that the NPM reforms were against democracy and reduced public accountability if public managers become more accountable than politicians. Furthermore, they assert that outsourcing public goods and services reduces accountability if delivered through the private sector without government involvement (Kalimullah *et al*, 2012:17).

The other criticism of NPM is raised by Paile (2018:10) who argues that the transfer of private sector models to public administration and the exaggerated view that bureaucracies are inherently incompetent, are flawed. Paile (2018:10) further asserts that the criticism towards NPM saw the emergence of New Public Governance (NPG). Ganji (2014:228) believes that the criticism of NPM, which led to the emergence of NPG, was informed by the fact that government needs to be inclusive of various social movements, equality of opportunities and decision making by the citizens.

Despite the criticism on NPM, the literature provides evidence that performance and accountability became focal points and numerous private sector models of performance, such as setting measurable standards were brought to the public service. As argued earlier, when discussing the old public administration, performance, and accountability have continued to focus on public administration reform phases.

It is advanced that the adoption of private-sector practices during the phase of NPM was to improve the performance and accountability of the state. Having discussed the NPM and its contribution to performance and accountability, the next section discusses the NPG, which emerged during the criticism of NPM. The section focuses on the new NPG and how performance and accountability became part of its developmental phase.

2.3.3 New public governance

Robinson (2015:9) argues that the New public governance (NPG), compared to old-style public administration and NPM, identifies citizens as fundamental contributors to public policies and the delivery of services. The NPG approach is about being more consultative and to promote public accountability, which contributes to good performance in the work of the state. In addressing the element of governance on the NPG, Moti (2018:2) believes that governance in NPG refers to structures designed to promote the rule of law, empowerment, accountability, and responsiveness to the citizenry's needs, which can be regarded as being accountable and performing the state functions to the benefit of the citizens. It can be argued that the NPG approach provides a platform for mutual engagement on areas relating to the performance of the state. It further allows the communities to request accountability from the state on various government and public servants' commitments.

Osborne (2010:6) asserts that the NPG should be understood within the context of five distinct components, with the first being socio-political governance focusing on institutional relationships within society and government. The focus on the societal relationship can be taken as being accountable to the public and effective provision of services. The second component relates to public policy governance, which is about reasserting political direction within multi-stakeholder policy networks. The third component is administrative governance, which refers to reposition the new state to adapt to the complexities of society and governance.

The fourth component is control governance, which is concerned with the management of contractual relationship management for service delivery. The final element is network governance focusing on the networks to deliver public policy governance services.

Unlike Osborne (2010:6), Runya, Qiqu and Wei (2015:14) mention six characteristics of the NPG. The first characteristic is described as the emphasis on the division of power as to who should participate in the decision-making process. The division of authority is instrumental to accountability as it allows for the segregation of responsibilities between the public servants and the politicians. The segregation of power further provides for performance agreements between the politicians and the public servants on the expected deliverables. The second characteristic of NPG stresses coordination to create a platform for consensus between various groups to address complex issues. These issues might be related to how the government is performing its functions and its accountability mechanisms on the commitments made.

The third characteristic is concerned with the distribution of resources to satisfy the different needs of various interests' groups. The fourth characteristics rely on special contract and trust, which can be regarded to achieve stewardship between the principal and the steward. Finally, the NPG values the contribution and role of various social organisations to contribute to government performance regarding the provision of services.

To emphasise coordination to create a platform for consensus between various groups to address complex issues, is an appreciation of public accountability. The NPG's reliance on special contract and trust between stewards and the principal remains a strategic pillar for promoting administrative and managerial accountability. It further fits well with the stewardship theory, where the steward on their own fosters the interest of the principal through effective performance without being driven by self-interests. The special contract can also encourage effective performance and accountability amongst the two parties.

The importance of stewardship theory in the context of the NPG is argued by Mills, Bradley and Keast (2019:2), who believe that the NPG's emergence is a response of communities who reject various failures of the market based NPM solutions. The NPG was argued to resolve the narrow intra-organisational approach of NPM, in which the NPG facilitates greater cooperation, collaboration, and community in the working of the government. To enable cooperation is essential to enhance the accountability and performance of public servants in delivering required services to communities.

The above phase of the NPG also reflects the importance of public administration to promote accountability and performance by engaging the citizenry. The next section briefly explores the new public service that has also been advanced to improve the public sector's performance and accountability through stressing service to the citizens.

2.3.4 New public service

The emergence of the New public service (NPS), as espoused by Denhardt and Denhardt (2015:665), is organised around seven core arguments related to public service's role to facilitate citizenship and promote democratic governance. Denhardt and Denhardt (2014:665) argue that the NPS's objective is to generate citizenship opportunities through trust and working with them.

In the context of building a relationship with the citizenry, Chigova (2020:48) draws similarities between the NPS and NPG where networks form the core part of the NPG and the NPS is driven by greater societal involvement. Having drawn the similarities as argued by Chigova (2020:48), the NPS is not far from the NPG and to some extent, they have similar objectives. It can be argued that to involve and prioritise citizens by the NPS take forward the NPG's approach of enhancing public accountability, which involve citizens in governance issues as espoused by NPS. In addition, it provides a platform to all responsible for the delivery of services to citizens to account for their work through these platforms.

Similarly, this principle allows citizens to demand reasons for poor performance, which might drive the public servants to improve their performance and provide the necessary feedback required by the citizenry. In outlining the key characteristics of NPS, Denhardt and Denhardt (2015:9) argue that the principal objective of a civil servant is to assist the citizens to meet their mutual interests rather than being in control or directing into a new direction. Meeting citizens' shared needs can only be achieved through effective performance and accountability by public servants and politicians. Performance and accountability are driven by collaborative efforts and continuous engagements between various stakeholders.

The key characteristics to respect statutory and constitutional laws and professional standards by public servants promote various forms of accountability. An example is that the respect for financial management laws promotes financial and legal accountability. In addition, the concern for constitutional law promotes political accountability from the politicians. To encourage performance and accountability, NPS advocates engaging with citizens to find solutions to the identified problems. The importance of citizens' role on measured performance and accountability is raised by Rauh (2018:239) who states that citizens' satisfaction is about the effective provision of service and public management activities. It is evident that the NPS phase further contributed to performance and accountability.

The above has reflected on various phases of development of public administration including its influence on performance and accountability. Lampropoulou and Oikonomou (2018:101) accentuate that public administration's theory and practice have grown through "various schools of thought, administrative traditions, and implementation tools". It has been influenced by various public administration models, such as Weberian bureaucracies, administrative systems, methods, and scientific management principles, which were all exposed to diverse influences from political science, economics, and sociology.

Sirovha (2017:36) stresses that public administration in modern societies is characterised by its performance in various functions, such as the delivery of health services, housing, education infrastructure, law, and social services. Furthermore, Raadschelders (2019:3) highlights that “government as a global and social phenomenon fits well in the study of public administration, which focuses on the structure and functioning of government”. The point underscored by Raadschelders (2019:3) asserts the importance of performance and accountability in public administration, which are driven by the structure and functions of government.

It is clear from the literature and discussions on the development of public administration above that promoting efficiency and accountability has been associated with delivering services to the citizens by the state. Having laid the foundation in discussing various phases of public administration development, which is associated with the state's functioning, the next section briefly discusses the role and functions of the state. The importance of examining the state's role and functions is to focus on the practice of public administration in the form of the state, which is a critical component of public administration as advanced by Raadschelders (2019:3).

2.4 ROLE AND FUNCTIONS OF THE STATE

Before exploring the role and functions of the state, it is important to define the work that constitutes public administration as inferred in the above sections. Thornhill and Van Dijk (2010:101) define the work of public administration as concerned with government activities and the word “administration” relating to caring for people and managing their affairs. It can be argued that Thornhill and Van Dijk’s (2010:101) definition of public administration provides the foundation of discussing the role and functions of the state after having discussed the evolution of public administration as both practice and science.

Furthermore, it is advanced that government is part of the state, and the discussions on the role and functions of the state will provide more context on what needs to be performed and the requirements for accountability. Before discussing the state's critical roles and functions, it would be essential to define what the state is. Khambule (2019:27) views the state as the most significant socioeconomic and political institution to develop a vibrant society. In defining the term "state," Lambach, Johais and Bayer (2015) refer to the state as an "institution with organisational and administrative apparatus and political organs for collective decision-making. It is an institution that is characterised by rulemaking and taxation within a defined territory among its population".

In addition to the view above of Lambach *et al.* (2015), Heywood (2014:58) provides a more comprehensive characterisation of the state when stating that the "state is sovereign by exercising absolute and unrestricted power, it has legitimacy, of which its decisions are accepted as binding by members of the society. Furthermore, the state is also used as a dominant instrument. In the state's evolution, various types, such as, pluralist, capitalist, patriarchal and leviathan have emerged and continue to exist within various parts of the globe".

Popa (2017:728) provides a view that the state is linked to political power and authority which are exercised over the society. In reference to the state's functions, Popa (2017:728) opines that state functions seek to promote its citizens' economic and social well-being through resource allocation, distribution of wealth, and income amongst its citizens. In addressing the state's changing role, Tshiyoyo (2019:3) posits that the state seeks to maximise opportunities for citizens to exercise their rights.

It can be advanced that to maximise opportunities for citizens, as argued by Tshiyoyo (2019:3), is about providing services to citizens. By exercising their rights, the citizens can demand good performance and accountability from those elected to run government, which is part of the state. As stated by various authors above, the state has multiple functions, and for this study, the focus will be on the state as a regulator and enabler as well as the state as the local government that deliver socioeconomic functions to its citizens.

The reference to local government is intended to contextualise the state's role and functions within the local government, which is the focus area of the research. Having laid the foundation above in defining the state and the scope of the discussions, the following section discusses the state as a regulator and enabler.

2.4.1 The state as a regulator and enabler

Vyas-Doorgapersad and Aktan (2017:81) believe that there are ongoing discussions on the changing roles and functions of the state in the modern era of governance related to how those functions should be performed to improve performance and accountability. The authors also argue that deregulation, regionalisation, and economic trends continue to influence the functions and role of the state (Vyas-Doorgapersad & Aktan, 2017:81).

On the state's regulatory role, Madumo (2017:57) and Qaribov and Huseyn (2017:96) point out that the state uses its coercive power to regulate and enforce rules amongst its citizens. The state uses legislation, executive and judicial bodies to implement its dominance as the primary regulator. It can be argued that these are also activities used to promote performance and accountability in various forms.

Madumo (2018:101) further posits that it is through government that the state regulates multiple aspects of society. An example of the regulation of government in South Africa is creating structures, such as the Competition Commission. The Competition Commission was created by legislation of parliament, which is part of the activities that regulate the companies' competitive environment. Another instrument of the state to regulate and provide an enabling environment is the MFMA, which is the law providing for municipal financing and financial management.

The above are examples of what the state uses to regulate private business practices through the competition commission, as well as a law that regulates how a layer of the state is expected to perform its responsibilities. The purpose of the state as a regulator and enabler are to promote performance and accountability as well as provides an enabling environment for both private entities and state institutions to be accountable and perform their respective responsibilities.

Herath (2015:261) and Popa (2016:725) assert that the state, as an economic actor, creates an enabling environment for citizens to benefit from the provision of public goods. The state provides resources to balance and intervene in market failures by driving economic growth. An example to provide an enabling environment as an economic actor is to build strategic economic infrastructure such as roads that give both the producer and consumer access to trading opportunities. Khambule (2019:27) believes that in 2008, the global financial crisis became an essential indicator of the shortcomings of the free economic market system, which proved that without state regulations, the development of the economy would not be supported.

Furthermore, Khambule (2019:28) argues that the crisis led to prominence on the state's role in minimising the impact on the poor and protecting them from the shocks of the economy. The public sector continues to experience socio-economic developmental challenges, including unemployment, which have an impact on the requirement to increase support through intervention programmes and regulation of the state.

The current COVID-19 pandemic challenge has exposed some elements that relate to the state as a regulator and enabler. An example is the provision of fiscal stimulus to the South African economy by assisting companies with various relief funds. These fiscal interventions and relief funds are intended to provide an enabling environment for companies to trade and stimulate economic activities so that the citizens can continue to get opportunities, such as work and related trading. Another example of a regulatory role by the state became evident during the 2020 COVID-19 year in relation to citizen movement to minimise the virus' transmission. South African government declared the national state of disaster on 19 March 2020 to minimise transmissions and this was referred to as the national lockdown (Ramaphosa, 2020).

Having discussed the state as a regulator and enabler, the next section discusses the role of local government and related socio-economic functions that should benefit the citizens within its area of responsibility. Furthermore, the section contextualises the discussions of local government as a sub-national state in providing socio-economic services to communities.

2.4.2. The state as local government and performing socio-economic functions

Khambule (2019:3) explains that decentralisation has shaped distinctive opportunities in delivering social and economic services closer to communities as part of the role and functions of the state. Decentralisation has allowed central or national states to assign legislative and administrative roles and functions to sub-national actors, such as local and regional governments to improve governance and service delivery. As part of the state, the local government's functions are instrumental in providing socio and economic opportunities to communities. In addressing the role of the local government, Sebola (2015:4) articulates that due to its closeness to communities, municipalities render a wide range of services and its political as well as bureaucratic structures regulate community activities.

In addition to Sebola's (2015:4) point, Govender and Reddy (2015:18) maintain that the local government must deliver basic services to stimulate local economies. To perform socio-economic functions at the local level, Khambule and Mtapuri (2018:26) outline that municipalities encourage communities to develop strategies that can improve their local economies for their benefit and to improve their livelihoods. Furthermore, in addressing the importance of local government as part of the state, Masiya and Mazenda (2018:122) opine that modern democratic system of the state of governance have established local government structures closer to the people to enhance the performance of state functions and promote accountability. Khambule (2019:79) argues that local government should be the local people's voice and lead their aspirations through the development of their communities by providing sewerage, water, electricity, and infrastructure development.

The above sections discussed the state as local government and its performance of socio-economic functions. The discussion of the role of the state as articulated above, refers to local government having provided a foundation on how the state regulates and creates an enabling environment for its citizens. Similarly, it is evident from discussing the state's role and functions that performance and accountability are embedded in those functions.

Having laid a foundation on the discussion of the role and functions of the state, it is important to further explore how some of the state functions are performed. To explore further, the next section discusses what Thornhill (2018:21) refers to as policy frameworks, structures, and procedures used through various organs of the state and this will be through discussing the generic administrative functions of public administration. The discussions on the administrative functions will be contextualised in line with the study's focus, which is municipalities.

2.5 GENERIC ADMINISTRATIVE FUNCTIONS OF PUBLIC ADMINISTRATION

Sirovha (2017:37) explains that Henri Fayol identified five functions for management, which focused on planning, organising, commanding, coordinating, and controlling. Public practitioners should perform the work of public administration within the specific framework of procedures and methods and to perform their work, the generic administrative functions have been identified as a guide to performing and account for their work.

For instance, Madumo (2017:48) posits that six main generic functions serve as an essential tool in understanding public administration's discipline and practice. The generic functions are, namely (a) policymaking; (b) organising; (c) financing; (d) staffing (personnel provision and utilisation); (e) determining the work procedures; and (f) control. These functions are referred to as generic, as the expectation is that all organs of the state and public institutions are required to perform them (Madumo, 2017:48). In arguing their importance, Sirovha (2017:37) argues that public administration's generic administrative functions are mutually dependent and connected as one cannot be performed without the other. The six generic functions are discussed below, and the focus is on how each contributes to performance and accountability.

2.5.1 Policymaking

The influence of external conditions in government functioning leads to the development of responses in various policy documents. Madumo (2017:48) describes policy making as an activity of identifying problems, determining alternatives, and implementing decisions to address the challenges. This description by Madumo (2017:48) is supported by Nkwana and Malan (2018:162), who are of the view that for policymaking to take place, decision-makers require information about the nature and causes of the problem.

Madumo (2017:48) further asserts that to achieve a set of goals and objectives through activities is a basic tenet of public administration, and thus, all public institutions are required to develop clear objectives to be known by the public in the form of public policies. The development of policies as a response to identified challenges is an essential approach by the government to improve its performance and accountability. Through the development of public policy, citizens or communities can demand accountability and effective performance. Government policies, programmes and plans can be very instrumental to accountability, as well as transparency. To set clear goals as a policy response is a contributor to enhance performance measures that public servants and politicians need to account for.

The importance of public accountability is reasoned by Selase (2018:12), who argues that to serve the public is inseparable from public administration due to the extent of making sure that the public interest is addressed. Sirovha (2017:38) highlights that for policymaking, desired actions must be in line with the allocation of resources, and this needs to be decided by the politicians and legislators and should be made known in writing or verbally. In most cases, a reference to this is the public policy where politicians make policy pronouncements in line with the available financial resources, such as the budget.

An example of a policy document is the White Paper on Local Government developed in 1998. The White Paper on Local Government, which became a policy response to the constitutional provisions, served as the foundation to address the developmental needs of communities, as espoused by the South African Constitution, 1996. It was developed as a response to challenges facing the local government and the need to transform the old local government to serve all people (South Africa, 1998b).

Another example of the policy is the indigent policy, which aims to include those who used to be excluded from access to basic services and are unable to afford a social safety net. This policy document requires municipalities to perform their functions through the provision of water supply, sanitation, refuse removal, the supply of basic energy and assisting in the housing process to those who cannot afford the services (Department of Provincial and Local Government, 2005:6). Therefore, it is essential to note that policymaking is a crucial component to set goals and objectives that will define performance and accountability standards for both the municipal officials and politicians. Furthermore, cities need to be accountable for implementing the policy objectives and therefore it is evident that performance and accountability are crucial to policymaking as an administrative function. The next section discusses organising.

2.5.2 Organising

Sirovha (2017:46) views organising to be activities or functions involved in creating and sustaining organisational units by establishing hierarchies of officials and offices. Furthermore, Madumo (2017:50), expresses that organising as a function of public administration is to identify work, divide work into units, assign the work to various departments and make sure that the work is coordinated to achieve the broader state objectives. Arising from the above views of Madumo (2017:50) and Sirovha (2017:46), it is deduced that organising as a function supports the implementation of policymaking and this is done through allocating policy objectives as well as goals to departments or divisions of a department of a municipality. Furthermore, responsibilities need to be assigned to make sure that the objectives set are achieved. Organising as a function can be regarded as a contributor to set up performance expectations based on policy provisions and establishing hierarchies is also essential to define who accounts to who in implementing the policy objectives.

The function of organising is regulated by legislation and should be in line with the municipality's administrative and financial capacity. Organising is intended to assist the municipality to respond to the local community's needs as committed through the policy processes. In line with the promotion of performance and accountability, the organisation of the municipal administration and structures should be able to facilitate service and accountability amongst the employees (South Africa, 2000).

In addition, as part of the organising function, the municipality should arrange administrative and political office bearers to perform state-related roles of which, the municipal manager should establish the staff component of the city to support the policy implementation through various departments (South Africa, 2000). It is based on the existence of these departments, which are components of the organising administrative function that performance and accountability are exercised and practised. Performance and accountability become important factors to the functioning of municipalities as they are expected to organise themselves in delivering services to the communities. Having discussed organising as an administrative function, the next section discusses financing as a generic administrative function.

2.5.3 Financing

For any state organ to perform and deliver on its policy objectives and organise itself, financing is crucial to achieving such. Fourie (2018:59) contends that effective public finance management is an important driver to transform adopted strategies into action for effective decision-making and accountability. Fourie (2018:61) further clarifies that to execute its various roles, the government needs to generate resources in the form of taxes to finance its programmes.

On financing as a generic function, Sirovha (2017:44) indicates that financing relates to budgeting and funding the costs of managing an institution or state department. Another viewpoint is expressed by Raga, Hanabe and Taylor (2018:171), who postulate that proper financial planning is an important ingredient for government to function effectively and deliver on its objectives. It can, therefore, be deduced that to manage and implement government commitments, finance remains a critical contributor to both performance and accountability.

Financing in municipalities' context is governed by the MFMA, which sets out standards on how cities should manage and spend their funds. Sections 16 and 17 of the Act provide that a municipality should approve a budget, which sets out realistically anticipated revenue for the year from each revenue source (South Africa, 2003). The budget assists the municipality in funding policy plans and objectives and how it functions to achieve the set goals. The budget should also finance its organising, staffing and various vital activities that contribute to the performance and accountability of municipalities.

Having discussed policymaking, organising, and financing as generic administrative functions, the next section discusses staffing. The staff of any institution, whether private or public, must prepare a budget, implement policy objectives, and make sure that a public institution is organised to respond to society's needs. The staff is also required to account for their responsibilities.

2.5.4 Staffing

Sirovha (2017:45) opines that as much as government cannot function without finance, it can also not function without staff responsible for performing and implementing adopted policies. It is the staff that is expected to perform functions of delivering services to communities and Sirovha (2017:45) elaborates that staffing is about people, associated administrative processes, employee motivation and satisfaction that drives the performance of an institution. Staffing is the “process of acquiring, deploying and retaining a workforce of sufficient quantity and quality to create an impact on the organisational performance and effectiveness” (Sirovha, 2017:45). It can be deduced from Sirovha’s (2017:45) statement that staffing is crucial for the performance and accountability of public institutions, and it is the staff members who must perform the work effectively and efficiently, as well as account for their functions.

For local government, staffing is regulated through the *Local Government: Municipal Systems Act, 2000* (Act 32 of 2000) of which, section 55 of the Act requires a municipal manager, as the head of administration, to appoint staff to assist with the implementation of council decisions. This staff is responsible and accountable for the economical and effective implementation of municipal programmes and projects (South Africa, 2000). The city manager should further manage, utilise, train staff as well as promote sound labour relations which are essential to enhance effective performance as well as encourage accountability about their various roles and functions.

To provide compelling performance, Pretorius (2017:115) posits that municipalities' staff should have the required knowledge and skills to support politicians and promote good governance. To have the requisite knowledge and support, politicians require the skills and ability to perform according to the set standards and be accountable as administrators reporting to politicians. This view is supported by Thornhill (2018:25), who argues that a critical requirement for effective and efficient service delivery is an effective as well as competent organisational structure for each of the functions assigned to it. Without adequate and skilled staff, a public sector institution will struggle to achieve its objectives and fail to account for its citizens.

The conclusion can be made that staffing is complemented with training, systems, processes, and procedures which will later lead to effective performance and accountability as per the available laws and regulations. Having discussed staffing as a function, the next section discusses determining work methods and procedures, which the study argues that it is complementary to staffing.

2.5.5 Determining work methods and procedures

Nzewi (2015:8-9) acknowledges that it is quite difficult to define work methods and procedures as the work process is about the cross-functional application of work, classifying what is done and by whom. In addition, to explaining the work processes, Nzewi (2015:9) identifies characteristics, such as work spreading across different functional units, defining roles and responsibilities, defining specific organisational outcomes, and how activities are interrelated.

When work methods and procedures have been determined it can serve as a vital building block to staff and organising functions to implement effective public financial management. The work methods and procedures can also be regarded as contributors to improve performance and accountability, because to define and provide clarity on the roles and responsibilities allow staff to perform on the expectations. Procedures can also set specific standards on how staff are expected to account, including setting standards of performance. Madumo (2017:53) expresses that “work methods and procedures” ensure efficiency by determining the most cost-effective way of performing specific responsibilities, which will result in satisfactory performance. The division of functions and powers between categories of municipalities, including the regulation of systems and organisational structures are regulated by legislation (South Africa, 1998a).

Additionally, municipalities are expected to establish planning processes, develop a performance management system, as well as mobilise resources to fund their systems and processes to improve efficiency, which will later lead to the performance and accountability of municipal staff. The work processes also contribute to delegating functions to relevant officials who can deliver on the expectations and achieve the municipalities' set goals (South Africa, 2000).

Furthermore, Sections 52 and 53 of the *Local government: Municipal Systems Act, 2000* (Act 32 of 2000) require municipalities to set up clear lines of coordination amongst public office-bearers and the members of management. The Act further provides that the municipality should define roles, responsibilities for all the relevant structures in place both politically and administrative, which must be guided by clear terms of reference for all the necessary structures that exist within the municipality and the city manager (South Africa, 2000). It is through defining the positions, responsibilities of officials and politicians that performance and accountability can be enhanced and without clear roles and responsibilities, confusion leads to inferior performance and lack of accountability.

Sirovha (2017:44) argues that public officials' functions are a combination of generic, functional, and auxiliary functions and these functions of public administration can be performed by two kinds of public officials, namely, generalists and specialists. The administrative generalists must understand the objective of government policy, while administrative specialists should be trained in specialised fields such as finance, budgeting, and planning. It is the procedures and work methods that align these two kinds of officials' work, which also contribute to enhancing the performance and accountability of public administration.

The above sections have discussed five generic functions, which include policymaking, organising, financing, staffing, work methods and procedures. The final generic administrative function is control intended to control the financing, staffing, work methods and other related areas and as a generic administrative function is briefly discussed in the section below.

2.5.6 Control

Madumo (2017:54) and Sirovha (2017:48) reason that control as a function is about ensuring oversight through reporting on the outcome of the set goals and steps taken to ensure that any failure to achieve set objectives is rectified. To perform some of the other functions, public administration should continuously assess how the functions contribute to the effective performance and accountability of programmes implemented. Arising from Madumo (2017:54) and Sirovha (2017:48), control can be regarded as a process to manage the performance of an institution through providing a platform for accountability.

To stress the importance of accountability in public administration, Thornhill (2018:26) argues that one of the requirements for public administration is to be accountable and to honour this principle, various oversight structures have been established, such as parliament, the Auditor-General, the Public Protector and others. In the context of municipalities, control, as explained above, is implemented through various oversight structures, established by council, such as Section 79 and 80 committees, ensure that reporting as well as accountability takes place regarding municipal performance on the implementation of its programmes (South Africa, 1998a).

Toxopeüs (2019) states that municipalities' oversight functions are driven by two critical committees before being tabled at council level, which exercises the ultimate oversight role and one such committee is the MPAC, which is regarded to fulfil an internal oversight role while the other committee, the MAC, is structured more independently to perform an external oversight role on both the performance and the municipal financial management. In controlling the work of municipalities, Section 105 of the *Local Government: Municipal Systems Act, 2000* (Act 32 of 2000) provides that the MEC for local government in a province must put in place instruments, tools, and measures in line with the Constitution to monitor the management of municipalities (South Africa, 2000).

The above section discussed the six generic administrative functions, and it is evident arising from the discussions that there is a relationship amongst the administrative functions. It can be argued further that the discussion of the administrative functions reveals strategic contributions of and the relationship with the performance and accountability of the state and its institutions. For these administrative functions to be coordinated and performed to improve performance and accountability, management plays a critical role in this process. To understand how management plays a critical role in the administrative functions, the next section briefly discusses management as a function and critical driver of performance and accountability.

2.5.7 Management

Nasir (2015:2) posits that management involves the process of coordinating and overseeing the work activities of others so that they can carry out their tasks towards achieving their specific goals efficiently and effectively. Therefore, management in this context is responsible for making sure that administrative functions are performed to achieve policy objectives as well as responsible for contributing to enhancing the performance and accountability of an institution. Paile (2018:7) supports this view and asserts that management drives the realisation of organisational goals through setting performance expectations, defining, clarifying accountability roles, and ensuring that staff perform according to the set standards.

In providing a broad overview of management, Pretorius (2017:148) states that management includes the above-discussed administrative functions, planning, problem-solving and measuring performance. In the context of a municipality, management includes a municipal manager as the head as well as senior managers who are given various responsibilities as heads of various departments, which are a product of the administrative functions discussed above, such as staffing, policymaking, work procedures and methods and control.

Sirovha (2017:47) states that municipal senior management, which includes an accounting officer, are accountable for leading, directing, arranging, and systematising all the municipal-related activities and in this way, it promotes satisfactory performance and accountability within the municipality. In addition, Pretorius (2017:150) argues that the senior management of a municipality is responsible for managing various departments and coordinates the implementation of service delivery. The coordination also requires efficiency in the municipal performance as well as accountability of the delivery of services. In a similar fashion, Paile (2019:466) believes that accountability for organisational efficiency and effectiveness is principally the responsibility of senior managers, who given their seniority, experience, and positional power, provide leadership to the entire staff complement of the organisation.

The municipal manager of a municipality is required by the legislation to assign clear responsibilities to the management team and hold the management team accountable for their responsibilities and the administration's specific performance (South Africa, 2000).

The above section, which discussed generic administrative functions, was concluded by a discussion of management as a driver of these functions. Similarly, having discussed the performance and accountability within the public administration, the role of the state and administrative functions, the next section briefly explores the future of public administration, as well as its influence on performance and accountability.

2.6 WHAT DOES THE FUTURE FOR PUBLIC ADMINISTRATION HOLD FOR PERFORMANCE AND ACCOUNTABILITY?

The discussions of the paradigmatic development of public administration have indicated how it has contributed to the state's performance and accountability and the literature also provides a picture of practice and discipline that has experienced various challenges through its developmental phases. It is evident that public administration has weathered many storms and continues to adapt to various circumstances as the world evolves. It is, therefore, fitting before concluding this chapter that a brief reflection be made on what the future holds for public administration. Sirovha (2017:48) believes that the influence of public professionals and the use of organisational knowledge in policymaking given the speedy improvement of information and communication technology will change the responsiveness of public administration as the society evolves. Furthermore, Tshiyoyo (2018:91) posits that public service is one of the longest, modest cherished institutions of human history and throughout history, progress has been made towards improving human life through effective public goods and services in which public administration has played a crucial role.

As a discipline, public administration is and always will be relevant through its continuous research and scholarship that contribute to government functioning. Raadschelders (2019:22) argues that if questioning governing as a societal phenomenon and institutional arrangement makes the study of public administration extremely exciting, rapid global changes will continue to shape public administration's epistemological perspective through continuous research. Continuous shaping of government policies to respond to the changing and modern societies leaves it up to public administration scholars to increase their understanding of studying these developments.

The argument advanced above is that continuous changes in the public sector, growing demands of citizens and increasing pressure to meet their basic needs provide an opportunity for future research and make public administration more relevant than ever before.

As part of the future trends on public administration, Raadschelders (2019:27) asserts that public administration can and should claim its academic status as interdisciplinary and present itself as a science, craft, and art and profession. Public Administration should be positioned as a practice that trains for skills and techniques of understanding. With pandemics such as COVID-19, where social distancing is a practice and a way to minimise transmission, public administration should think of ways to continue to provide services to the public. A state of emergency, such as lockdown, where citizens cannot access important services due to social distancing may require public administration researchers to think through developing new ways such as the internet, apps, virtual platforms and require public administration scholars to continue to research the best models to enhance the performance and accountability of the public sector.

2.7 CONCLUSION

Chapter two was envisioned to explore performance and accountability within public administration, which is the domain of the study. The chapter aimed to analyse further how each of the development phases of public administration contributed to performance and accountability in the public sector. It can be argued that this chapter has achieved its objectives as the literature reveals how public administration development has contributed to performance and accountability. The literature on the development of public administration reveals that performance and accountability are as old as public administration despite their varied applications and conceptualisations.

The view of performance and accountability as old as public administration is evident since the work of Woodrow Wilson (1887), central to public administration has been the aim to improve the efficiency of the state. Advanced methods, such as using a business-like approach, were a clear sign of the need for effective state performance. Training of public servants to be efficient and to be evaluated on a merit-based system became a pillar of Woodrow Wilson's contribution to public administration performance and accountability.

Furthermore, the development of management science theories by Henry Taylor can be attributed to the strengthening of accountability of the employee. Similarly, Luther Gullick's contribution through the development of what is referred to as POSDCORB was also instrumental in enhancing performance and accountability in the public sector. The phases of NPM, NPG and NPS became emphatic to the importance of accountability to citizens which can be regarded to improve public accountability and the NPM primarily focused on adapting market-related performance measurement strategies to enhance the performance and accountability of government.

After exploring the various phases of public administration and how performance and accountability have evolved, Chapter two went further to discuss the state's role and functions within the parameters of performance and accountability. The literature reveals that performance and accountability are central to the role and functions of the state and to unpack the role of the state further, the discussion was followed by a discussion on the six generic administrative functions and management as a critical driver of those functions. The generic functions are principal elements to enhance the public sector's performance and accountability, while management as a function is critical to improving the performance and accountability of public sector institutions through the implementation of generic administrative functions.

The discussions were further contextualised to local government as a focus of the study, which Chapter two concluded with a discussion on what the future holds for public administration as both a discipline and practice. The discussion on the future of public administration indicates that more scholarly work needs to be pursued as the world continues to evolve. Having laid a foundation by discussing performance and accountability within the realm of public administration, roles and functions of the state, and administrative functions, the next chapter explores various concepts and practices related to performance and accountability. The chapter clarifies different understandings, discusses forms of accountability within the public sector and further provides a theoretical framework for performance and accountability.

CHAPTER THREE: EXPLORING THE NON-IDENTICAL TWINS: PERFORMANCE AND ACCOUNTABILITY AS CONCEPTS

3.1 INTRODUCTION

Chapter two provided a foundation for the study by attempting to locate performance and accountability within the realm of public administration through discussing the development of public administration phases and how they have contributed to performance and accountability. Chapter two further addressed the role and functions of the state within the context of local government and the six generic administrative functions of public administration, as well as providing insight into these concepts from a local municipal point of view. The discussion on the six generic administrative functions was followed by the discussion of management as a driver of the functions, as well as what kind of future public administration faces in the continuously evolving world.

One of the study's objectives is to conceptualise accountability and performance of the public sector and answer the research question of what the current accountability and performance practices of the public sector are. In responding to this question, Chapter three reviews the literature relating to various performance and accountability concepts in the public sector by focusing on concepts, practices and certain well-established models of performance and accountability. Key performance concepts that are discussed include performance management, performance measurement, performance indicators and targets, and performance reporting. In addition to performance, accountability literature is reviewed, focusing on various forms and mechanisms of accountability.

The chapter concludes the discussions by focusing on the theoretical framework for performance and accountability through the lens of three theories, institutional theory, public value theory and stewardship theory. Hwang and Han (2019:2) argue that to ensure accountability in the public sector is to improve performance to deliver services to communities. Performance and accountability are connected because performance information is required for accountability.

3.2 ENVIRONMENTAL CONTEXT IN WHICH PERFORMANCE AND ACCOUNTABILITY TAKE PLACE IN THE PUBLIC SECTOR

Ali, Elham and Alauddin (2014:423) believe that one of the ways to enhance accountability in public sector institutions is by means of performance measurement and the use of performance measurement infers monitoring the usage of government funds. Simbolon (2018:12) posits that a critical area that experienced more significant public sector reform changes is performance management and many emerging economies have adopted management systems as part of enhancing accountability for the delivery of public services. The increase in public expectations about government's role has led to various countries finding ways to improve their performance and their ability to deliver state objectives, while striving to be transparent in outcomes, sound fiscal management remains key to enhancing accountability (Simbolon, 2018:18).

Before the chapter explores the concepts of performance and accountability, it will be prudent to lay the foundation by exploring the environment in which public sector performance and accountability take place. The public sector's role and importance are expressed by Fatile (2014:88), who indicates that the public sector dominates space both in developed and developing economies as it is the most substantial contributor to service delivery.

Révész (2015:29) describes how performance and accountability can occur on three levels, which are (1) the macro that includes the entire government/state, (2) the medium level focuses on the network of several organisations, such as local governments, and (3) the micro-level that is about functional departments within an organisation or municipality. Theletsane (2014:51) provides a different context relating to the environment in which reference is made to the political-, social-, and economic environment. For this study, the focus is on the political environment, which explores the government's political activities, while the economic environment is about economic activities that the government performs. The social environment relates to human and health-related factors, such as education, which are also government's responsibility (Theletsane, 2014:15). The first focus is on the political and socio-economic environment.

3.2.1 Political and socio-economic environments

Révész (2015:29) believes that the starting point for performance and accountability to take place in the public sector is through public policy planning's administrative functions, where specific needs for action are identified because of the prevailing challenges. As part of executing policy planning, politicians design public policy by setting goals, assigning a budget to these goals, and delegating them to various institutions for implementation of which these plans are defined in general political documents and regulations.

Therefore, the political environment is critical for performance and accountability, as the state's plans and expectations are designed because policies and regulations set by politicians affect the performance and accountability of various public sector institutions. Therefore, the political environment can be regarded as a critical contributor to performance and accountability and the politicians who citizens elect based on various promises define the priorities that will have to be implemented by the public servants. In line with identifying policy goals based on the needs of communities, Singh and Ovidia (2018:1039) posit that some developmental states measure their performing capabilities around mobilisation of financial resources to pursue ambitious industrial policies linked to their political ruling class and this performance leads to economic growth that sees the political elites enjoying political legitimacy.

In addition to the political environment, which also leads to the development of the economy, the economic environment is a critical factor for public sector performance and accountability. The economic importance is expressed by Fatile (2014:88), who conceptualises productivity as necessary for the economic performance of a country. Fatile (2014) cites Thornhill (2006:3), who categorises three main reasons why public sector productivity is indispensable of which the first is about the public sector being a significant employer, the second public sector is a significant provider of services in the economy, mainly business services and social services and lastly, the public sector is a consumer of tax resources.

In the local government context, Khambule (2019:79) claims that the most crucial performance functions that need accountability and efficiency are the provision of essential services, sanitation, and infrastructure development. The effective delivery of socio-economic goals, such as addressing poverty and unequal income distribution, determines how the citizens judge the performance and accountability of the state and its organs, such as municipalities.

It can, therefore, be argued arising from Khambule (2019:29)'s view that the achievement of reducing unemployment targets and social health-related goals is the critical environment in which public sector performance and accountability arise. When education levels and crime statistics are reduced, accountability becomes more focused on the citizens as their pressing needs are satisfied. Furthermore, the municipalities' institutional capacity is a key determining environmental factor in the performance and accountability to deliver on its policy goals and set objectives as outlined in various policy documents such as integrated developmental plans, economic plans, and spatial development plans.

The section above briefly discussed the socio-economic and political environment, and the following section discusses the international environment.

3.2.2 International environment

The modern world has changed and evolved due to many reforms, including the phenomenon of globalisation. The existence of the United Nations, World Bank, International Monetary Fund, African Union, and international professional bodies have influenced various countries' functioning in their response to international regulations and standards. Many countries are signatories to global treaties and international agreements that require continuous assessment, the performance of certain functions, monitoring, and accountability (Jordaan, 2013:76).

South Africa is a member of the United Nations and has signed numerous multilateral agreements. In line with international agreements, South Africa must deliver on the Sustainable Development Goals (SDGs). In delivering the SDGs, South Africa requires its institutions of state, such as municipalities and various departments, to perform and account for implementing such programmes. This international environment is a critical contributor to how public sector performance and accountability occur.

Sherman and De Klerk (2015:73) state that South Africa has also adopted the International Financial Reporting Standards (IRFS), which are used to guide the preparations of annual financial statements of various departments and state-owned enterprises for accountability and performance reporting. These international standards influence how the state, its organs should account concerning public financial management and these are some of the requirements that the Auditor-General of South Africa uses as standards of accountability.

Furthermore, the international environment's influence includes where governments must account and report on implementing some of the agreed targets to reduce emissions as part of the fight against climate change. Agreements, such as the African Growth and Opportunity Act (AGOA), a United States Trade Act, require participating countries, such as South Africa to perform specific responsibilities and continue to provide accountability on their implementation (AGOA, 2019).

Similar to other countries, South Africa must perform certain functions and account both at international and local levels on how it is implementing such agreements. The above reflects how various environments contribute to the performance and accountability of the public sector. The next section explores the concepts related to performance and practices and how performance can help public sector institutions, such as municipalities.

3.3 EXPLORING CONCEPTS AND PRACTICES OF PERFORMANCE

Zakaria (2014:53) clarifies that performance as a concept is multi-dimensional, complex, and sometimes ambiguous and the contestation of its definition and understanding is informed by the composition of the public sector and its functions characterised by multiple goals.

Kimaro, Fourie and Tshiyoyo (2018:198) remark that performance must be approached in the context of what an institution or individual has planned to execute, which might be based on a set of standards and criteria. In addressing the definition of performance as a concept, Kimaro *et al.* (2018:198) further state that contextual consideration is essential as both the private and public sectors differ. For example, in the public sector, performance might mean effective and efficient delivery of services to communities, while in the private sector it might mean to maximise profit. As developed by Van Dooren, Bouckaert and Halligan (2015:21), Figure 3.1 refers to efficiency and effectiveness of the public sector performance model:

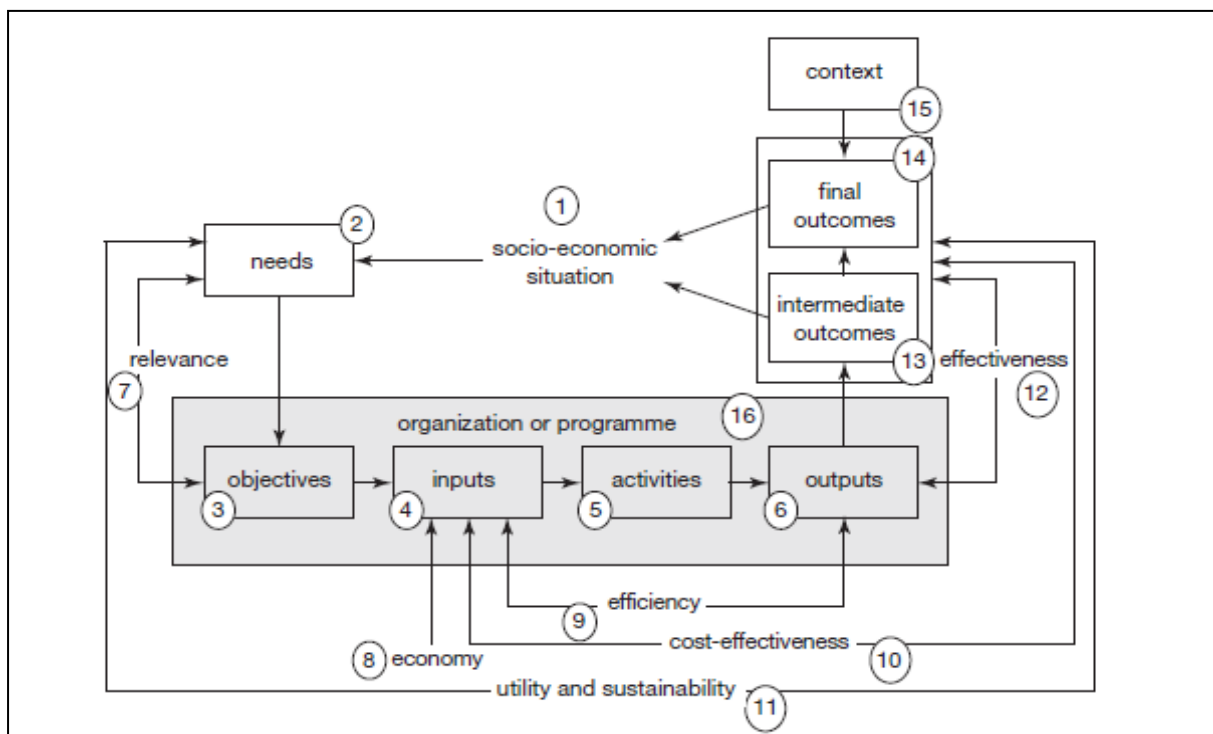


Figure 3.1: Model of performance

Source: Van Dooren, Bouckaert and Halligan. (2015:21).

Figure 3.1 by Van Dooren *et al.* (2015:21) depicts a performance model, which illustrates the importance of environmental factors, as discussed earlier which argues that the socio-economic, environmental context is a foundation of public sector organisational performance. As part of the administrative function, the performance model will also be guided by needs assessments, leading to the development of clear objectives, inputs, activities, and outputs and the purpose of this is to ensure that efficiency can lead to outcomes that change society.

Furthermore, Figure 3.1. has specific numbers that point to the factors that guide the developed public sector performance model as developed by Van Dooren et al (2015:21). For example, the numbers 3 to 6 as labeled on Figure 3.1 indicate that the organisation and programme of public sector institution should be informed by objectives, inputs, activities, and outputs. In the local government context, the SDBIP (Service Delivery and Budget Implementation Plan) comprises of objectives, inputs, activities, and outputs that arise from the Integrated Development Plan (IDP). These variables or factors as developed informs how public sector performance should be monitored, measured, and evaluated. The outputs as indicated in Figure 3.1. indicate that they are linked to efficiency, which is labelled 9, and effectiveness labelled 12 respectively. Numbers 13 and 14, labelled intermediate and final outcomes respectively are guided by the socio-economic situation labelled number 1. In the context of local government, the socio-economic situation is defined by the IDP as a five-year strategy of the municipality.

In analysing various definitions of performance, Révész (2015:27-28) argues that in the case of the public sector, performance should be understood as an intended action and the quality of its accomplishment, as well as the quality of the outcomes achieved by this action. Révész (2015:27-28) further argues that the approach to understanding the concept of performance should incorporate the execution of organisational processes and the achievement of the desired results. Taking the performance concept further, Kimaro, Fourie and Tshiyoyo (2018:199) refer to the performance trio, which includes performance management, monitoring and evaluation, as well as performance measurement.

The above section discussed and defined the concept of performance. Having discussed the concept of performance and its various conceptions, the next section briefly discusses performance management and performance measurement, which are related to the core concept of the study, performance as argued earlier in section 3.3.

3.3.1 Performance management

Nkuna (2015:153) refers to performance management as a set of planning instruments and procedures within the organisation, which provides a relationship between employee performance and the organisation's overall strategy. It is also the integration of organisational efforts, being individual contributions, management, and leaders to achieve the strategic corporate objectives and goals leading to the ultimate organisational performance (Nkuna 2015:153).

Another view is expressed by Zakaria (2014:56), who posits that performance management is central to public representatives and communities as the concept is about how effective government services are delivered and reflecting community needs. Public sector performance management reflects the interests of the citizens and further strengthens the democratic values of accountability, responsiveness to citizens' demands and is used by various government structures (*politicians and senior civil servants*) to promote accountability (Zakaria, 2014:56). Similarly, Ma (2017:39) believes that one of the goals of performance management is to improve government services through the encouragement of efficacy in the execution of approved policies and programmes.

The concepts, such as efficiency and effectiveness, which are embedded into performance were used by the founding fathers of public administration and have always been part of public administration development. In providing some distinctive elements of performance management, Kimaro *et al.* (2018:201) refer to setting performance targets, selecting of performance indicators, driving performance target achievement, and using performance indicators in organisational decisions which is linked to performance information that transforms measurement into actual delivery of organisational goals.

Importantly, Ntshakala and Nzimakwe (2016:113) identify vital processes that must guide the implementation of government performance management and these processes include planning work, setting expectations, monitoring performance, and developing the capabilities to perform.

They further list the processes of periodically rating performance and rewarding satisfactory performance. It can also be argued that some of these processes can be linked to the earlier discussed generic administrative functions, such as work methods and procedures, control, and staffing. Furthermore, to plan, public organisations must set expectations or goals through various policies and plans, which gets incorporated into individual employees' performance contracts, who must implement some of those goals. In addition, monitoring, which is one of the vital elements of the performance trio, will inform whether there is a need to capacitate the employees to continuously deliver on the expectations.

In the public sector, delivery of services is a priority, and improving the performance to deliver quality services becomes a priority for various governments. Fatile (2014:78) asserts that the overall aim of performance management in the public sector is to create a high-performance culture and encourage individuals and managers to be responsible for continuous improvement of service delivery and satisfy the citizens' needs. Fatile (2014:88) further argues that performance management in public sector organisations is significant because it optimises public servants' contributions through meeting their needs as employees. More benefits can be derived from performance management, such as developing clear working objectives and duties, providing more significant dedication and inspiration to the employees. There is a need to develop a reliable measuring performance method to focus on results and eliminate unnecessary activities. Performance management must improve staff retention and attraction, improve communications, and motivate employees through goal setting (Fatile, 2014:88).

The above such as developing clear working objectives and duties, providing more significant dedication and inspiration to the employees are some of the benefits derived from performance management in the public sector, including its contribution to improving accountability and individual employees. These are the benefits that municipalities should get when implementing performance management in their areas of responsibilities. The following section discusses performance measurement, which is aligned to performance management as discussed above.

3.3.2 Performance measurement

In addressing the importance of the measurement of performance in the public sector, Ndevu (2015:53) asserts that performance measurement is a tool to assist public administration in addressing accountability and transparency and the ability to measure the achievement of goals and standards by encouraging improved performance. Another view is provided by Révész (2015:31), who states that measurement of the public sector requires information about delivering public services and goods to assist the decision-makers. It is regarded as a tool that empowers managers to answer certain questions about service delivery and assess the level of accountability from public officials (Révész, 2015:31; Roge & Lennon, 2018:2).

Nkuna (2015:162) provides another viewpoint when stating that performance measurement is a potent communication tool that detects poor performance and allows an organisation to readjust and respond adequately to challenges of service delivery. Measurement of performance leads to the strategic intervention of the authority despite the complexity of measuring government performance.

Above all, Zakaria (2014:68) considers that measuring performance should include factors, such as behavioural, technical, and procedural aspects that management must consider before assessing performance. Furthermore, management must understand the process in which performance information is collected and be able to analyse that for the effective functioning of the organisation and its systems. For example, Zakaria (2014:69) adapts questions from Behn (2003:588) that must guide the public manager's performance measurement.

Table 3.1 shows the questions adapted from Zakaria (2014) on the rationale for measuring performance in the public sector. The questions are adapted to municipalities to fit into the focus of the study.

Table 3.1: Justification for measuring organisational performance

Purpose	Questions for managers of public organisations
Evaluate	How well is my municipality performing?
Control	How can I ensure that my subordinates are doing the right thing?
Budget	On what programs, people, or projects should my municipality spend the public's money?
Motivate	How can I motivate line staff, middle managers, stakeholders, and citizens to do the things necessary to improve municipal performance?
Promote	How can I convince councillors, parliament members, stakeholders, journalists, and citizens that my municipality is doing a good job?
Celebrate	What accomplishments are worthy of the critical municipal ritual of celebrating success?
Learn	Why is something working or not working?
Improve	What exactly should be done differently to improve municipal performance?

Source: Adapted from Zakaria (2014:69).

It can be deduced from Table 3.1 that public sector managers should continue to support their staff members through motivation and should work with politicians as their principals, learn from their mistakes as well as continue to improve the delivery of services. These questions are critical for a public manager to understand the context in which their institutions are performing, and the fundamental role should be to evaluate, control, motivate, promote, learn, and improve their organisation's performance, such as a department or a municipality. In a typical municipality, councillors are interested through oversight committees to know whether the officials implement their political commitments made during elections and whether there is a continuous improvement in municipalities' work to deliver services to communities.

Table 3.1 also reflects what Kimaro *et al.* (2018:201) refer to as the performance trio, which enforces accountability through control and promotes institutional learning as well as facilitating processes of funding, appraisals of employees' performance, management of behaviour, and celebrate organisational successes. Lastly, Kimaro *et al.* (2018:201) believe that performance measurement should motivate both internal and external stakeholders to participate and contribute to institutional performance. It is evident from the literature that to measure the organisation's performance, specific standards and indicators need to be developed. Therefore, measurement is crucial to understand how the organisation is performing and what kind of intervention is required to improve performance.

Having explored and discussed performance management and performance measurement, the next section briefly discusses performance indicators.

3.3.3 Performance indicators and measures

Nkuna (2015:164) believes that it is essential to have some measures and indicators to guide an organisation's performance management. To develop measures, Kimaro *et al.* (2018:204) state that an organisation should have a business plan with clear objectives on what it will deliver, based on its mandate. For a municipality, the IDP is expected to set out plans according to community needs to deliver services to communities. The IDP must reflect the municipal vision and development priorities aligned with national and provincial priorities as well as provide measures that should inform the performance of the municipality.

3.3.3.1 Performance indicators

Piela (2017:24) views a performance indicator as a "combination of metrics used to quantify the efficiency or effectiveness of action and are used to measure, compare, and manage the whole organisational performance". The setting of indicators may consist of various factors that include, amongst others, the cost and reliability of delivery of services, and the satisfaction of both employees and customers.

Nepal (2017:6) states that performance indicators are required and useful for multiple factors relating to organisational performance and the indicators effectively evaluate organisational operations to inform management of whether the organisation is achieving its strategic objective. Another view on performance indicators is expressed by Kimaro *et al.* (2018:204)), who are of the opinion that "indicators are quantitative or qualitative factors or variables that provide a simple and reliable means to measure achievement, reflect changes connected to an intervention or help assess the performance of an organisation". Kimaro *et al.* (2018:205) further indicate that there are various categories of indicators to measure government performance, which are inputs, activities, outputs, outcomes (intermediate and result) and impact indicators.

Révész (2015:32) uses simple indicators and ratio indicators to measure public sector performance, and also believes that performance indicators as indicated in Table 3.2 are a significant reference point for evaluating and measuring organisational performance. In addition, Révész (2015:34) further argues that what is more crucial is the context and relevance of setting up these indicators, which must be aligned to society's needs as initially defined in policy documents. Table 3.2 is an example of these performance indicators:

Table 3.2: Examples of performance indicators

Name	Interpretation examples	Examples
Input indicator	Characteristics of resources used	The budget allocated to a municipal department (Ft); the number of employees employed by the municipality
Process indicator	Characteristics of the transformational process	Lead time to complete registration of companies (sec); Process standard compliance (yes/no, %)
Output indicator	Products and services	Number or ratio of youth who have completed a training course; Number of trading permits ready in regular processing time.

		Number of people receiving social grants
Intermediate outcome indicator	Direct effect of the output	Citizens' satisfaction with the delivery of water and sanitation (based on questionnaire); Change of use of e-government services
End outcome indicator	End effect of the output	Change of unemployment in a region (%); change of life quality in a period (%)
Context (environment) indicator	Contextual factors influencing outcomes	Age structure; Change of macro-economic indicators (e.g., GDP)

Source: Révész (2015:33).

Kaganski (2018:11) states that there are various methodologies and methods available to identify performance indicators and some of the techniques were proposed by Doran in 1981 and is about having what is referred to as specific, measurable, achievable, realistic, and time-bound (SMART) criteria. The criteria are used to guide the development of performance indicators to make measurement easy at the end. The next section discusses performance targets, which are aligned to performance indicators.

3.3.3.2 Performance targets

Performance targets are related to indicators and measures, and they guide achievement, regularly in improved outputs or decreased costs and time. As part of developing government policies and strategic plans, these plans, through their goals, must be set up with clear targets as to when municipalities want to achieve what they have committed to do (Nkuna, 2015:165). An example of setting a target will be for the municipality to build 20 000 houses in total for the next five years through its integrated development planning document.

The 20 000 houses project becomes a target that the municipality sets to achieve in its plan. These targets will be assessed at the end of each reporting period to determine the extent to which the targets are being met. It is quite evident that performance through measurement, target setting, and relevant measures plays an essential role in improving public sector services. Performance management encourages and motivates employees to perform better and to contribute to improving people's lives.

Performance indicators and targets as measures are crucial to developing plans, such as IDPs by various municipalities. Having clear targets and indicators that are measurable is critical to improving the performance of an institution and as Adonis (2018:259) puts it, a comprehensive performance management system is crucial to the public sector that pursues efficacy through the internalisation of a culture of performance within the organisational management and employees. The above sections have extensively discussed concepts and applications of performance management and measurements at the broader organisational level. The next paragraphs provide a summary of human resources performance management, which is also a component of performance as a broader concept.

3.3.3.3 Human resource management and performance management

One of the strategic objectives of performance management is to equip administrators with the relevant skills to evaluate and examine both the organisational and employee performance. Doellgast and Marsden (2019:200) argue that performance management, as a central component of employment systems or human resources management (HRM), motivates employees through goal setting, coaching, sanctions, and rewards, such as variable pay upgrading via promotions. It is through goal setting, coaching management that employees connect with the organisational agenda and setting as employees are an essential asset to an organisation, and this is further confirmed by staffing as a generic administrative function of public administration.

Through employees, the organisation can achieve its goals, and motivated employees contribute more to efficiency. Another view on the importance of performance management and HRM is expressed by Tweedie, Wild, Rhodes and Martinov-Bennie (2019:81), who state that individual and team performance is linked directly to organisational strategic goals and what the organisation intends to achieve. To strengthen the role of performance management and HRM, Franco-Santos and Doherty (2017:324) advocate that the organisations need to espouse empowering practices that create the environment required to preserve individuals' and organisational well-being.

Furthermore, Franco-Santos and Doherty (2017:324) propose using practices such as involving employees, providing the necessary resources for the job, and improving two-way communication between management and employees. The organisation should also create prospects for education and advancement, provide reasonable and useful rewards as well as motivate the delivery of the objectives of the organisation.

Having addressed the importance of performance and individual employees in HRM, the next section briefly discusses the existing performance models adopted by the public sector. The review of these models aims to assess how various models contribute to the performance of the organisation.

3.3.3.4 Performance management models

Simbolon (2018:48) opines that with the growing demand for more exceptional performance and accountability, the public sector has adapted some performance improvement practices and models to demonstrate their performance improvement. Almohtaseb, Almahameed, Kareem Shaheen and Al Khattab (2019:329) state that past studies have developed numerous institutional performance management models, namely, the Balanced Score Card (BSC) developed by Kaplan and Norton in 1992, the Performance Prism developed by Adams and Neely in 2000, the European Foundation for Quality Management Excellence Model (EFQM), and the Malcolm Baldrige National Quality Award Model (MBNQA).

Similarly, Nkuna (2015:159) argues that numerous models of performance management, instruments, and procedures have been applied to improve performance within public sector institutions. Nkuna (2015:159) further cautions that a performance management model should be adapted and applied to the organisational, operational context despite these models' availability. The above means that it is essential to adapt and use various models if adapted to that institution's operational context and this include municipalities. For purposes of the study, a tabulated summary is provided in Table 3.3:

Table 3.3: Performance management models

Model	Purpose
The Three E-s performance model	The Three E-s performance model is about measuring the economy, efficiency, and effectiveness of organisational programmes.
Quality Management Models	The quality management model focuses on business results such as key organisational performance results that can be in finance, society, and people.
South African Excellence Foundation Model	The South African Excellence Foundation model can be adapted to the private and public sector and encourages a culture of performance excellence
Citizen's Charter	The citizen's charter outlines the assessment and awarding of the public sector with a special focus to increase the citizen's needs.
The Balanced Score Card (BSC)	The Balanced Score Card focuses on a comprehensive view of business through balancing financial measures with operational measures. It deals with four perspectives, which are the financial perspective, customer perspective, internal process perspective, and innovation and learning perspective.

The integrated Provincial Support Programme (IPSP)	The integrated provincial support programme is a multi-year South African government programme to support targeted provincial government achieving poverty alleviation.
Benchmarking	Benchmarking is regarded as a constant, methodical process to measure products, services, and practices against organisations regarded as superior to rectify any performance gaps.
The SERVQUAL model	It is the model envisioned to reduce the performance gap between delivery and customer expectation, and managers must adopt customer-oriented techniques

Source: Yadav, Sushil, and Sagar (2013:201); Sebola (2015:159-162).

The above models have different approaches, but their fundamental objective is to promote performance in organisations, and it is also evident that some characteristics appear in one or more models. Performance is a crucial variable emanating from these models, which is essential for this study and improving performance through various methods is critical to the public sector as people continue to demand efficiency and effectiveness in delivering public goods. As mentioned above, the review of the models is intended to assist in the study's objective to propose a framework that could assist in improving the performance and accountability within Gauteng municipalities.

The next section discusses performance reporting and users of performance reports. It is critical also to understand how performance reporting and users contribute to the performance of the organisation.

3.3.3.5 Performance reporting and users of reports

Van Dooren, Bouckaert and Halligan (2015:120) stipulate that after performance information which includes performance management and measurement has been completed, the last step is performance reporting, which the purpose is to evaluate what has worked and what needs to improve, such as policy and service improvement.

Gomes (2017:4) opines that performance reporting in the public sector is connected to the need for efficiency, effectiveness, transparency, improvement of accountability by government institutions and contribute to enhanced monitoring, evaluation, planning, and budgeting for improving outcomes.

Van Dooren *et al.* (2015:140) confirm the use of performance reports by indicating that ministers use these reports for control and guidance to their departments, while members of parliament use the performance reports to approve and appropriate budgets and further oversight on the implementation of government programme and policy pronouncements. In addition, the public servants use performance reports to take responsibility, be accountable to their principals and the public to measure how their interests are being addressed and to report on service delivery.

Botlhoko (2017:96) refers to financial reporting, which focuses on compliance with financial standards, policies, budgets and in addition to financial reporting, there are annual reports meant for municipalities to account for the performance targets and budgets outlined in their strategic plans. Therefore, annual reports should cover service delivery information and outcomes, in addition to financial statements (South Africa, 2003).

The purpose of the above sections was to discuss the concept of performance and have further attempted to review literature on related constructs, such as performance management, performance measurement, performance indicators and performance reporting. The literature on performance reflects the possible connection between performance and accountability because for public officials to be accountable they require performance information and have to continuously manage performance. Furthermore, Kimaro *et al.* (2018:208) maintain that the association amongst performance and accountability is part of the performance trio because the public sector produces performance information to stakeholders for public funds accountability purposes.

In this context and understanding and further to the objective of the study, the next section discusses accountability as a concept. The discussions also focus on various forms of accountability, as well as mechanisms of accountability. In the same fashion as for performance, the discussions are placed in the context of the public sector, in particular local government.

3.4 EXPLORING CONCEPTS AND FORMS OF ACCOUNTABILITY

Hall, Frink, and Buckley (2015:205) argue that accountability is an essential ingredient in all societies and organisations and with no accountability, human beings would act devoid of concern for consequences. In addressing the societal importance of accountability and its contribution to the public sector, Loozekoot and Dijkstra (2015:807) believe that without accountability, abuse of power, corruption, and totalitarianism will be prevalent in the public administration. For public supervisors, and bureaucrats working in government, accountability is a requirement as they face accountability networks in which their strategic, operational decisions and actions are subject to a multitude of outside accountability forums (Schillemans, 2016:402).

Accountability can be defined as an obligation from those individuals or forum entrusted with responsibilities to account on the success, failures for reaching performance goals and use of public resources to individuals or forum that have delegated such responsibilities (Fourie 2014, Jarvis 2015:451, Mofolo & Adonis 2021:4). This definition of accountability fits well in public administration practice as various forums exist, such as parliament, councils, and various oversight committees, as well as people who are supervisors who delegate responsibilities in order to manage the work of other employees.

To address the purpose of accountability in the public sector, Jarvis (2015:451) cites various scholars, such as Bovens *et al.* (2008), who argue that public sector accountability practices have three central purposes, namely, control, assurance, and continuous improvement. As identified by the above scholars, these accountability practices fit well with control as one of the generic administrative functions and contribute to improving an institutional work.

Similarly, Kuyper, Bäckstrand and Schroeder (2017:92) provide the three elements of accountability; delegation, participation, and networks, which are regarded to provide avenues for accountability to occur as some actors can demand justifications of actions from others and seek recourse/consent for those actions. The demand for an explanation of actions is essential as decision making is a daily occurrence of public administration managers and politicians.

The public sector has its challenges of multiple structures due to its bureaucracy and Ferri and Zan (2018:74) opine that public service managers find themselves dealing with diverse categories of accountability, which create "a thick web of multiple, overlapping accountability relationships. Owing to overlapping accountability, civil servants encounter numerous conflicts where their responsibilities collide with political pressures, which lead to individual's prioritisation of mandates and exchange-off of various priorities".

The public sector's operations, such as multiple chains of accountability, bureaucracy, and immense organisational structures in the public sector, inform the web of multiple and overlapping accountability relationships. An example of this is in municipalities when the municipal manager and his/her managers are accountable to various Section 79 and 80 council committees and mayoral committees including the National Treasury as well as provincial department responsible for local government (South Africa, 1998a). The multiple and overlapping accountability leads municipal officials and the municipal manager to prioritise which committees are relevant, including trade-offs, which might impact the level of accountability.

Christie (2018:84), in reviewing the literature on accountability, notes the existence of various forms and classifications of accountability such as political accountability, administrative accountability, hierarchical, bureaucratic, and legal accountability. Furthermore, Christie (2018:84) notes the other two forms of accountability, namely democratic and professional accountability. Democratic accountability or public accountability establishes a direct relationship with citizens, while professional accountability is about professional performance to a set of professional rules and principles.

It can be argued that the classification and forms of accountability are in line with the current systems where public officials are accountable to many internal and external parties which include politicians, government institutions, regulatory organisations, and interested parties.

Having laid a foundation to understand the concept of accountability, the following section discusses various forms of accountability that contribute to public administration, focusing on local government.

3.4.1 Forms of accountability

For this study, an examination of various forms of accountability focuses on political accountability, legal accountability, financial accountability, hierarchical accountability, public accountability, and professional accountability. The choice of these forms of accountability is that the state functions in various environments, such as political, legislative, financial, and hierarchical. Furthermore, the state provides services to communities or the public, and it is also essential to discuss public accountability as a form of accountability.

Political accountability is a product of political activities, such as national and local elections in the South African context and the elections lead to the existence of parliament, councils and elections of mayors who are in charge of councils and their mayoral committees. Legal accountability is motivated by the fact that the government operates within the confines of legislation, laws, and rules. Financial accountability is premised on the implementation that the state collects tax to fund its programmes and procedures, and therefore, usage of public funds requires accountability.

Hierarchical accountability is informed because organs of state function based on formal organisational structures allowing officials account to various levels of superiority. Professional accountability is when state and other state organs employ professionals as staff members who are affiliated with different professional bodies, which monitor their conduct. Therefore, all the six mentioned forms of accountability form a vital pillar of the government's performance and are critical to assist in developing the performance and accountability framework for municipalities.

3.4.1.1 Political accountability

Klenk (2015:985) refers to political accountability as the relationship between elected representatives and political parties, in which elected representatives will be kept accountable by the citizens and, therefore, political accountability is a relationship whereby those elected to power must comply with citizens' societal promises. Galanti and Turri (2021:579) view political accountability as public servants being accountable to the executive bodies (ministers or mayors). In turn, the executive bodies are accountable to the constituent assemblies such as parliament, legislative bodies, or parliament being accountable to the voters through constituency work.

In modern-day public administration and the South African context, political accountability is more complicated than traditional models and the complexity of this accountability relationship is reasoned by Galanti and Turri (2021:580), who believe that there is a fragmentation of actors in the modern public administration of which these actors extend to political parties and markets. This relationship presents an accountability dilemma because the organisational convolution renders it uncertain as to who is accountable "to whom" and "for what purpose" and the challenge of political parties in the South African context is an exciting element because of the election regime. People elect a political party, and the party decides who should represent it in parliament, council, or provincial legislature and this makes accountability complicated because those elected will always be held accountable by the political party that deployed them to those institutions rather than being accountable to the communities.

For example, if a municipality is establishing what is referred to as political party caucus committees, the political party caucuses of various parties, such as the African National Congress (ANC), Economic Freedom Fighters (EFF) and Democratic Alliance (DA), are established to lead and monitor the work of their representatives or councillors. It is these committees where political accountability of councillors takes place and additionally to these political parties, party caucuses are establishing council committees where members of the mayoral committees must also give account.

Furthermore, the municipal officials, such as the city manager and other senior managers, must report to various council oversight committees and provincial and national departments of Treasury and Department of Cooperative Governance and Traditional Affairs. The multiple accountability structures present a more complex environment for both the politicians and the officials.

In addition to the existence of various council oversight committees, political parties' caucus committees, as mentioned above, have different political structures that require their deployed councillors, both politicians and officials, to account for their constitutional arrangements. These are external structures outside the council or parliament which are constitutional structures of political parties.

For example, in the case of the ANC these structures are referred to as regional executive committees (REC), provincial executive committee (PECs), as well as their highest decision-making structures such as the national executive committee (NEC) and for the EFF the structures are referred to Central Command Council, Provincial Command Council and Regional Command Council (ANC 2017; EFF 2014). The DA have provincial leaders and a federal council, which is their national structure. These structures are responsible for their representative's political accountability, which has impacted various municipalities, councillors, and officials.

The political reporting of public servants at the municipality level is also informed by the provisions of the *Local government Municipal Systems Act, 2000 (Act 32 of 2000)*, which provides for these managers' appointment by the council. Pretorius (2017:117) reports that Section 55 of the *Local Government: Municipal Systems Act, 2000 (Act 32 of 2000)* indicates that the municipal manager is the head of the administration and is accountable to the executive mayor or council (South Africa, 2000).

Similarly, the management team reporting directly to the city manager are appointed by the council, which provides a direct relationship amongst these officials, the council, and the mayor or the mayoral committee members. It can be argued that senior managers' appointment while reporting to the municipal manager complicates the accountability relationship and this is raised by Galanti and Turri (2021:580) who believe that several principal/agent relationships' challenges lie in the role players that have a variety of and on occasion conflicting objectives. For example, the contradictory objectives might be driven by numerous factions in a municipality or a political party that wants to influence a municipality's directions and award tenders, which makes political accountability to be a complicated function because of the environment in which politics exists. The next discussion is on legal accountability.

3.4.1.2 Legal accountability

Public sector organisations are regulated and governed through various pieces of legislation and do not operate in a vacuum, as both public representatives and servants need to function within the confines of laws and regulations. A fundamental form of accountability within the legislative environment is called legal accountability, which Kamrul Ahsan, Chowdhury and Kumar Panday (2018:59) defines legal accountability as about individuals giving account to the courts of law, legislative bodies, and oversight structures.

It can be deduced that in the South Africa context, legal accountability refers to the performance of mandates of public sector institutions in compliance with various pieces of law such as the *Public Finance Management Act, 1999 (Act 1 of 1999) (PFMA)*, *Local Government: Municipal Structures Act, 1998 (Act 117 of 1998)*, *Local Government: Municipal Finance Management Act, 2003 (MFMA) (Act 56 of 2003)* and *Local Government: Municipal Systems Act, 2000 (Act 32 of 2000)*.

For example, the *Local Government: Municipal Structures Act, 1998 (Act 117 of 1998)* requires municipalities to establish two types of committees which are referred to as Section 79 and 80 committees, as they play an essential role to promote the performance and accountability of municipalities.

One of these committees is called the MPAC, a local version of the Standing Committee on Public Accounts referred to as SCOPA in parliament and its mandate is to hold the municipal executives accountable and ensure that municipal resources are used effectively to deliver on communities' basic services (South Africa, 1998). These oversight committees are intended to promote legal accountability in local government in line with various legislations such as the MFMA, which requires municipalities to comply and account for the usage of public funds. Legal accountability other than political accountability further involves external accountability oversight structures such as the Parliament, Public Protector (PP), the Auditor-General (AGSA), and the SCOPA, which are empowered by the Constitution and some acts to demand accountability from both public representatives and public servants.

Other bodies that play external legal accountability include the Public Service Commission (PSC), which needs accountability on public services ethics and public officials' standards. The legal accountability form further ensures that those appointed and elected to public office are held accountable to perform constitutional and legislative mandates as prescribed by the country's laws and rules.

In addition to their political accountability, members of parliament and councillors must also account in the form of legal accountability based on their responsibilities external oversight structures such as the Auditor-General and SCOPA play an essential role in municipalities' legal accountability to comply with Treasury regulations. On an annual basis, the Auditor-General audits the performance and financial information of municipalities in line with the *Public Audit Act, 2004 (Act 25 of 2004)* and further produce a report that reflects on how municipalities account for their usage of public resources. Therefore, legal accountability is critical for promoting accountability of the state's functioning, such as municipalities, in compliance with legislative and constitutional provisions. The next discussion focuses on financial accountability.

3.4.1.3 Financial accountability

Theletsane (2014:177) states that accountability of financial management has developed over the years, and various instruments are used to account for government's usage of public resources. Ahsan *et al.* (2018:59) express that accountability of financial management is about the expenditure of money as per available resources including auditing and disbursement of fiscal resources. Fourie (2018:75) further opines that a sound public financial management system is essential to achieve value for money, and planning, directing, and controlling allocated financial resources are critical for an effective and performing public service. To have a sound public financial management system, accountability on public resources usage is key to promoting the adequate performance of state functions. In line with the provision of resources and services, municipalities need to perform their functions and become accountable for how they use such public resources.

The key legislation that provides for financial accountability in municipalities is the MFMA and the Act sets out various accountability requirements for municipalities to develop a three-year budget that indicates revenue-raising, expenditure plan and the allocation of funds, which should be aligned with the municipal IDP (South Africa, 2003). In addition, municipalities should develop performance reports such as the annual financial statements that reflect the municipality's performance and accountability on the usage of resources to perform functions.

This includes the annual report, which is regarded as the primary instrument of accountability and reflects the municipality's performance concerning IDP priorities and budget spent. Botlhoko (2017:39) believes that municipalities' financial accountability should be to report on the expenditure of the allocated approved budget by the council, the use of budget for political priorities and the IDP implementation are essential linkages to financial accountability.

Financial accountability also occurs through various mechanisms linked to legal accountability, such as the Auditor-General, parliament and on an annual basis, the Auditor-General audits the financial statements of municipalities to provide an audit opinion on the quality of statements and the level of accountability.

The municipalities are also accountable to the National Treasury based on various processes outlined in the public financial management tools, regulatory documents and this is through the submission of quarterly financial reports. The next discussion is on hierarchical accountability.

3.4.1.4 Hierarchical accountability

Maropo (2018:50) refers to hierarchical accountability as a relationship of strict command lines between a supervisor and an employee and this kind of relationship happens in a controlled working environment. One of the manifestations of this form of accountability is employee performance reviews, where a subordinate accounts for the performance targets agreed with the supervisor.

Two of the generic administrative functions of public administration discussed in Chapter two refer to staffing discussed on section 2.5.4 and work procedures and methods on section 2.5.5. The staffing administrative function is about ensuring that public sector organisations, such as municipalities, have an organisational structure, which determines reporting requirements and the hierarchy of the municipality.

Similarly, the work procedures and method's administrative function allows the municipality to develop systems, methods, and procedures for which performance and accountability measures will be implemented. The work procedures outline how the organisational structure should function, who reports to whom, and what procedures need to be followed for accountability purposes. A municipality should be informed by its administrative and financial capabilities to set up by its administrative component, which further assign clear responsibilities to manage and coordinate administrative units and mechanisms to hold management accountable (South Africa, 2000).

Further, mechanisms should include how certain officials carry out their responsibilities and there must be employment contracts for all management reporting to the municipal managers and a performance agreement must be completed. These performance agreements should be used for assessing those managers reporting to the municipal manager during the performance assessment process (South Africa, 2000).

Through these performance contracts, the municipal manager, as a supervisor of all the other employees, should demand accountability on their performance and other related actions. Similarly, the senior managers also are required to demand accountability through similar performance reviews of subordinates in line with the municipality's performance management systems.

Kim (2018:746) mentions the possible clashes between hierarchical and political accountability because complying with organisational rules may compromise political priorities and instructions, especially for senior officials. As discussed earlier, under political accountability, it is in these instances that various structures impact on the level of accountability. There is also a thin line between political accountability and hierarchical accountability in municipalities, as politicians sometimes require accountability from other officials without engaging their superiors.

3.4.1.5 Professional accountability

Maropo (2018:51) defines professional accountability as accountability to professional specific standards of professional bodies, which provide voluntary membership to various professionals. The municipality offers a varied range of public services, including water supply, waste management, sports facilities management, engineering services and social housing services. For the municipality to perform these services, it must hire specialised skills and expertise, and some of them are affiliated with various professional bodies and these professional bodies have developed their standards and rules to manage the behaviour and conduct of their members.

The municipality's staff members range from engineers, planners, chartered accountants, internal auditors, and legal advisors. An example of professional affiliation is engineers, whose work is mostly part of the municipality's functions, such as building houses, roads, and water provision and infrastructure and the engineers must make sure that infrastructure is built to meet specific engineering standards for safety and durability.

For professional accountability, engineers must register with the Engineering Council of South Africa (ECSA), for accreditation and the engineering council regulates and monitors the work and quality that their members preside over as project engineers if it relates to an infrastructure project. Failure to comply with professional body standards, such as the engineering body might lead to professional membership revocation (South Africa, 1995 and South Africa 2000b).

Another professional body crucial for the performance and accountability of professionals working for municipalities is the South African Institute of Chartered Accountants (SAICA), a professional body for accountants. Chartered Accountants are appointed in the finance department, where some work as chartered Accountants (CAs) and some are appointed as financial managers, senior accountants, financial directors, and CFOs. The work of accountants as CFOs and financial managers is critical to municipalities' financial management and accountability, which includes preparations of credible financial statements in line with international practices and auditing standards by the AGSA. A CFO or financial manager found to be involved in corrupt and fraudulent activities can be reported to SAICA, which the body might revoke their membership if found not have complied with their standards.

In summarising professional accountability, Kim (2018:746) argues that professionals are required to make decisions based on their professional skills and knowledge, without any external influence. In addition, the professional is well trusted to use their expertise and experience based on their exercise of judgement and adherence to internalised professional standards and ethics. Ahsan *et al.* (2018:58) argue that accountability is essential in democratic systems and requires transparency, equity, efficiency, responsiveness, responsibility, and integrity. The above elements for accountability are found in all forms of accountability.

In addition to being essential to the democratic system, Maropo (2018:54) believes that good governance cannot be complete without accountability and citizen involvement in decision-making. As discussed in Chapter 2 on how accountability has evolved within public administration, Table 3.4 presents different accountability forms pre-NPM and post-NPM:

Table 3.4: Different forms of accountability and their evolution pre and post NPM

Accountability	Pre-NPM	Post-NPM
Political accountability	Linking ministers directly to service delivery responsibility	Remains, but the responsibility has been silently and subtly changed to being acquitted on the basis that the executive enables, and chief executives deliver
Financial accountability	Focuses on the notions of fiscal compliance	Remains, but broadened to address issues of efficiency and effectiveness, which has led to a focus on the need for supporting data and/or control systems
Professional accountability	Inward focused, self-regulated, multiple agency services	Radically changed, less self-regulation but differences within professions (e.g., teachers versus clinicians)
Administrative accountability		Watchdogs on compliance (financial and otherwise)
Management accountability		New and varied but with a focus on achievement of delegated targets

Source: Karakatsanis (2015:13).

Table 3.4 reflects that post-NPM, accountability was associated with executives' ability to deliver on their responsibilities and further illustrates that the financial accountability post-NPM has broadened to address efficiency and effectiveness to contribute performance. The administrative accountability post NPM has been strengthened to have a watchdog over the compliance of factors relating to public finance and other related issues of public sector functions. It is evident from the discussions of various phases of public administration development that performance and accountability have always occupied the practice and the study.

The evidence is the use of multiple constructs, such as efficiency, effectiveness, and public accountability within public administration. The next section summarises public sector structures responsible for enforcing accountability.

3.4.1.6 Structures ensuring accountability in the public sector

There are various structures responsible for enforcing accountability in the public sector and these structures are also informed by multiple forms of accountability, as outlined in the above sections. As Aidspan (2015:7) reports that the government enforces accountability through various structures such as executive/cabinet, legislature/parliament, courts, line ministries and different oversight bodies established for that purpose. The purpose of these structures both within and outside government is to explain critical decisions, promote public participation in policy agenda setting, and increased transparency and answerability of the public sector. While these structures are critical to the promotion of accountability, they have brought some challenges to the accountability chain.

The argument is raised by Kim (2018:747), who points out that various challenges of accountability form a relationship between multiple actors and expectations from different accountability relationships lead to conflicts and employees often resort to their interests while neglecting other accountability requirements. These challenges of multiple accountable relationship are illustrated by Figure 3.2 below, which reflects how the public manager has to deal with multiple accountability requirements, both formal and informal.



Figure 3.2: Public manager web of accountability

Source: Schillemans (2015:435).

Schillemans (2015:434) argues that the shape of the web reflects several lines of accountability as illustrated on figure 3.2 and it is impossible to distinguish between formal and informal lines because each line differs based on its requirements. In the South African context, the Constitution provides for mechanisms and structures of accountability and the Table 3.5 below attempts to summarise the structures of accountability:

Table 3.5: South African Structures of accountability and their relations to forms of accountability

Structure	Purpose	Form of Accountability
Executive/Cabinet and Cluster Committees	The President exercises political responsibility with his or her cabinet ministers based on their political party or governing party's mandate. They are responsible for national policies	<ul style="list-style-type: none"> • Political accountability • Financial accountability • Legal accountability • Hierarchical accountability

	and strategies for serving the country citizens	
Parliament and its committees <ul style="list-style-type: none"> • The Standing Committee on Public Accounts • Joint Budget Committee • Standing Committee on the Auditor-General • Sectoral committees overseeing the work of various departments 	Constitutionally the South African parliament is charged to ensure performance, financial, political accountability, and responsibility. It also has to develop laws for compliance by various state institutions.	<ul style="list-style-type: none"> • Political accountability • Financial accountability • Legal accountability
Provincial Executive Council and its Cluster Committees <ul style="list-style-type: none"> • Heads of Departments report to cluster committees and MECs as their supervisors also. 	It is a provincial cabinet responsible for provincial policy agenda-setting and governance.	<ul style="list-style-type: none"> • Political accountability • Financial accountability • Legal accountability • Hierarchical accountability
Provincial legislature and its committees	It is charged to fulfil the provincial oversight role of ensuring performance, financial, political accountability, and responsibility. It also has to develop laws for compliance by various state institutions.	<ul style="list-style-type: none"> • Political accountability • Financial accountability • Legal accountability
Municipal Council and Section 71 and 78 committees	In line with the Local Government Municipal Structures Act, 1999 (Act 117 of 1998), the municipal council is responsible for oversight work to address the community's needs and overall performance in achieving the objectives.	<ul style="list-style-type: none"> • Political accountability • Financial accountability • Legal accountability

<p>Sectoral Departments e.g., National Treasury, Cooperative Governance and Local government</p>	<p>National Treasury is responsible for the provision and management of national revenue fund. The Treasury is further responsible for budgets and ensuring financial compliance and accountability by various departments and municipalities. The department of cooperative governance and local government plays an oversight role on municipalities, including the provision of support.</p>	<ul style="list-style-type: none"> • Hierarchical accountability • Legal accountability
<p>Auditor-General</p>	<p>The Constitution empowers the Auditor-General to audit the state of finances and performance of municipalities. The audit checks compliance with financial legislation and reports to parliament.</p>	<p>Financial accountability Legal accountability</p>

Source: Researcher's own.

The above table reflects some of the structures that promote accountability and the mechanisms in which accountability must occur and they further provide various platforms for role players to present their issues of accountability and make decisions on certain factors affecting the state's performance.

3.5 IMPORTANCE OF INTEGRATION OF PERFORMANCE AND ACCOUNTABILITY INTO POLICY AND PRACTICE

The integration of performance and accountability can be premised from the fact that performance has various dimensions and different forms of accountability, which need to be connected together for policy development and practice. The Concise Dictionary (2011) defines the word integrate as the process to combine or be combined to form a whole. Imenda (2017:274) defines integration as bringing two or more things together for the purpose of building one reality out of the integrated elements.

Informed by both the definition of integrate and further discussed above on various sections, the importance of integration of performance and accountability is critical for policy and practice. In addition, the review of performance and accountability literature offers a picture of possible linkages between some elements of performance and forms of accountability. This argument is supported by Han and Hong (2019:9), who argue that accountability, as a conduct, is a basis for recognising individuals as stewards of their actions. Through accountability, people are subjected to an evaluation process to explain their conduct and a forum, which is responsible to provide a judgement on their performance reporting. Han and Hong (2019:9) further point out that it is cogent to incorporate accountability methods in the organisational performance evaluation system because it positively affects public sector performance.

The views by both Han and Hong (2019:9) illustrates the importance of integration of performance and accountability into policy and practice. Incorporating forms and mechanisms of accountability in the organisational performance evaluation system as argued, remain critical for an integrated approach of performance and accountability to the public sector. Jantjies (2014:54) further refers to the key similarities, which are associated to giving account which should be clear at an initial stage, either tacitly or in writing in relation to the performance expected to be accounted.

Having discussed and explored both performance and accountability as key concepts of the study, the next section discusses the theoretical framework for performance and accountability. It is critical that the study is located within a particular theoretical framework.

3.6. THEORETICAL FRAMEWORK FOR PERFORMANCE AND ACCOUNTABILITY

A theoretical framework's principal purpose is to narrow down the variety of facts to be studied, seeing that phenomena may be studied in numerous ways, and it defines the theory that clarifies why the research problem exists. Theory should correctly define or depict a real-world event to be useful and public administration theory is about assembling factual material for evidence of definitions, concepts, and metaphors that encourage thoughtfulness (Frederickson *et al.* 2012:7; Van der Waldt, 2017:183). The characteristics of public administration are that of an inter-discipline that requires the merging of various theories, associated studies and as public administration studies social phenomena that are continuously exposed to change, it should adopt theories providing universal truths and that are accommodative of the state's evolution (Thornhill & Van Dijk, 2010:95; Van der Waldt, 2017:183).

A research study needs to question and analyse the application of theories in a different context and most of the theories have been applied to the private sector performance and accountability research as well as been used mostly in the European local government context. The theoretical framework for this study was studied over three theories, which are Public Value Theory, Stewardship Theory, and Institutional theory. The choice for public value theory is informed by the study's domain, which is the local government and its role of providing adequate services to communities of which the public needs to get value from those services. The stewardship theory has been used to discuss performance and accountability and, in most recent instances, replacing agency theory.

In line with stewards who are prepared to deliver performance within their principals' interest, the stewardship theory is intended to provide that analysis in municipalities' context. Lastly, the institutional theory is motivated by the fact that it provides a theoretical framework for analysing both internal and external factors influencing municipalities performance and accountability practices. The next section firstly discusses the public value theory, followed by stewardship theory and lastly, the institutional theory.

3.6.1 Public value theory

Scholars, such as Colon and Guérin-Schneider (2015:268); Alford *et al.* (2017:591); Prebble (2018:113); Cordery and Hay (2018) view public value theory as about public agencies, which include government institutions, such as departments developing value for the citizens through ensuring and accepting their inputs to make sure that services delivered provide value to these communities. The theory provides that to provide public value to the public goods to be delivered, the public sector institutions should build internal capabilities and account for their performance. The importance of the interest of citizens is reasoned by Prebble (2018:113), who argue that the environment in which the public sector and their managers operate is subject to change, and this includes the opinions held by communities and these opinions and ideas might shift from one issue to another. An acknowledgement by both public institutions and managers of these realities is critical to the effective implementation of policy, which the response must always inform the public.

The public value theory approach can also be linked to new public service management that encourages public sector managers to prioritise citizens' delivery of services through engaging the citizens and value their input. The public value theory, thus, positions managers to be responsive to the realities and this includes accommodating these circumstances when dealing with policy implementation or delivery of services to communities.

3.6.1.1 Public value theory, accountability, and performance

The construction of public value is about citizens being the primary beneficiaries of public organisations programmes (Omar, 2015:29) and this aspect of prioritising the citizens was advanced in Chapter two on section 2.3.4 under the new public service (NPS), which advocates that the public managers must always strive to serve the citizens. To derive public value from public administration, public managers should be effective and efficient in providing services to communities and further public officials should be able to perform their work by becoming accountable for the delivery of services, which are in communities' interests.

The measure of the implementation of public services, whether they create public value, should be guided by legitimacy, support from communities and operational capabilities of a public sector institution. Al Rawahi (2019:13) views public value to focus on continuous engagement through engaging and exchanging ideas between various actors, such as citizens and stakeholders.

In municipalities, legitimacy is sought through ongoing consultation through community meetings and ward committees and accountability is provided through report back community engagement as well as consultations on the development of the Integrated Development Plans (IDPs) that express the communities' voice will provide public value and legitimacy. The last area of the public value strategic triangle is the operational capacity, which refers to employees, financial, and technological resources. In municipalities, public managers should have the resources to perform their responsibilities effectively and efficiently and municipal operational capacity should incorporate financial resources to implement programmes and deliver services to communities.

In the context of a municipality, the public value should be understood and created for ordinary community members by fixing potholes, streetlights, sewerage, and continuous electricity supply without challenges. The application of public value theory to South African municipalities is articulated by Sebola (2015:5), who is of the view that providing services and serving the interests of the public is their legislated mandate.

Both councillors and officials must perform their work and be accountable to communities because the performance and accountability of municipalities should strive to achieve objectives set out on the Constitution for the public's benefit. The next section discusses the stewardship theory.

3.6.2 Stewardship theory

Stewardship activates the readiness to be accountable for some more significant body, such as a team, an organisation, a community, and the concept of stewardship theory springs from pursuing an organisational interest that upholds service over self-interest (Block, 2013:15). Stewardship theory has been applied to the private sector context concerning the relationship between company shareholders and management and is viewed as a substitute to agency theory as it assumes that stewards' interests are linked to accomplishing organisational and principals' objectives (Segal & Lehrer, 2012:170).

Kota and Charumathi (2018:63) view stewardship theory as being about an individual who can forego his/her personal interests by acting in others' best interest and as a replacement to agency theory, stewardship theory promotes a good and healthy rapport between the principal and the steward. Therefore, there are no challenges of performance and accountability as the steward is willing to perform and account for the institutional interests.

3.6.2.1 Stewardship theory, accountability and performance

Linking the rise of new public governance (NPG) with stewardship theory, Mill, Bradley and Keast (2019:4) comment that stewardship theory asserts the interest of broader society and their principals. In addition, the beneficiaries of stewardship behaviour include their organisation and the community as service provision is a top priority of the stewards. Stewardship can also be regarded as contributing to public value creation because of the principal's interest through achieving organisational objectives (Mill *et al.* 2019:4).

In the context of a municipality that is the focus of the study, stewardship theory examines the relationships where the municipal managers are motivated by their service to communities in providing basic services (Motubatse, 2016:34). As advanced by Motubatse (2016:34), stewardship should be regarded as a commitment by local government officials both politically and administrative to provide services to local people and serve the municipality's interest.

The stewardship theory suggests that accountability to the principal is never a problem as the stewardship behaviour encourages acting in the principal's interest. Therefore, stewardship behaviour within municipalities contributes to improving the accountability of the officials to the politicians. In addition, the politicians who have stewardship behaviour will not have any challenges to be accountable to their communities as part of enhancing their communities' interests. In line with forms of accountability discussed earlier, stewardship theory encourages a good relationship between a delegator and a delegatee.

Councillors who act like stewards will perform their duties in the interests of the communities they represent and in line with the requirements of developing the municipal programmes, the councillors will engage and give account to their communities on the implementation of the municipal programme. The management leadership entrusted with public resources management by councillors should support the politicians as their principals to deliver services and become accountable to the council and its oversight committees. The stewardship theory indicates that when given space to perform their responsibilities without interference, stewards deliver on the organisation's mandate and optimise performance as per the principals' expectations. In municipalities, a city manager regarded as a steward, should be accountable and ensure that the municipality performance management system is effective and operational (Motubatse ,2016).

It is evident from the literature that stewardship behaviour is instrumental in enhancing the municipalities' performance and accountability and it is also clear that the steward's conduct can improve the public value as performance and accountability become a priority. Rahmawati, Moeljadi, Djumahir and Sumiati (2018:100) believe that stewardship behaviour builds on strong relations between the principal and steward to drive performance and protect the principal's interest by achieving organisational objectives.

The next section discusses institutional theory.

3.6.3 Institutional theory

Ragland, Brouthers and Widmier (2017:539) state that institutional theory suggests that institutions establish their norms, rules, and routines, which become established guidelines for their social behaviour and through this process, continue to create their environment consisting of both formal and informal structures. Another view is provided by Munir (2019:2) who argues that institutional theory indicates that organisational actors do not independently develop and use their corporate systems and techniques that they deploy, instead, they either adopt prescribed guidelines or copy organisations that are said to be more successful. In addition to their existing rules, Municipalities also create their norms, routines, and behaviour, guiding how performance and accountability should be exercised and as part of public administration, municipalities are shaped by various factors, such as politics and their work is performed within an environment.

The application of institutional theory to this study is informed by Frederickson *et al.* (2012:64) when arguing that public organisations need to be examined and to successfully explore and understand their conditions as complex subjects, they need to be unbundled to become easier to understand. The application of institutional theory to this study helps to analyse and understand the complexity of municipalities' performance and accountability practices as public institutions.

Both internal and external factors influence the performance and accountability of municipalities, and these factors include employees, councillors, political parties, non-governmental organisations, private interests, as well as the broader community. Therefore, these forces exert internal and external pressure on municipal processes, impacting their ability to perform and be accountable for their programmes.

Zhai and Su (2017:619) argue that institutional theory further stresses the dominance and influence of the external environment called “isomorphism”, in which organisations must adapt to functional difficulties to gain acceptability and increase their possibilities of survival. Three isomorphism mechanisms have been identified, namely, coercive isomorphism, mimetic process, and normative pressures and the three isomorphisms will be used to analyse performance and accountability practices of municipalities.

Seyfried, Ansmann and Pohlenz (2019:116) state that the “isomorphism phenomenon refers to coercive legal or political regulatory pressures; mimetic pressures referring to copying behaviours resulting from organisational uncertainty or normative pressures initiated by professional groups, rather than to functionalistic strategies”. The three mechanisms referred to as institutional isomorphism guide the analyses as presented below to analyse municipalities' accountability and performance.

3.6.3.1 Coercive isomorphism, accountability and performance

Chaney, Slimane and Humphreys (2016:473) explain that coercive isomorphism is about political influence, lawfully enforced rules instituted by the state and the regulatory bodies. As argued earlier in section 3.2.1, public administration operates in a politically charged environment and is influenced by various political-socio and international settings, which drives state's functioning, and therefore its performance will be impacted upon by politics. This view is supported by Masuku and Jili (2019:2) who argue that political connections are an essential contributor to the way public sector institutions, such as municipalities perform.

In many instances, political influence has been associated with poor performance and lack of accountability in municipalities, which includes how employment decisions are made. The challenge is expressed by the AGSA, who reports that for the past financial years (2016/17, 2017/18 and 2018/19), the lack of requisite skills impacted both the performance and accountability of municipalities (AGSA, 2018). The impact of political influence is raised by Masuku and Jili (2019:2), who state that political influence is a contributor to weakening municipal officials' performance because the politicians are responsible for hiring and an example is the city managers' appointment, made by the council's decision of which in some instances the name influenced by the political party dominant within the municipality is recommended for appointment.

Furthermore, Seyfried, Ansmann and Pohlenz (2019:118) argue that coercive isomorphism relates to the influence of laws and regulations in which the organisation operates. They argue that when laws are passed by parliament, they impact the organisational structures and procedures, creating pressure for compliance.

South African municipalities function in a highly regulated and controlled environment with numerous legislative prescripts for which the functions and roles of municipalities are guided by these laws. To comply with these legislative environment, municipalities are required as part of their accountability to report to different oversight bodies and each oversight structure has a different way to apply pressure on how municipalities should conduct their businesses, impacting their performance and accountability.

Similarly, an argument can be made that the current municipalities' regulations and oversight external pressures can lead to ritual practices, which will have either a positive or negative impact on performance and accountability practices. An example will be if the rituals exerted by legislation are about ticking the box for audit purposes or reporting and it becomes a mere compliance exercise. All resources are used to focus on responding to these pressures instead of improving real performance and accountability within the municipality (Reddy, 2016).

The next section discusses the mimetic process as external pressure to the municipal environment.

3.6.3.2 *Mimetic process, accountability and performance*

Martínez-Ferrero and Garcia-Sánchez (2016:105) note that “mimetic isomorphism is about organisational uncertainty and continuous challenges of which to respond to these challenges, organisations copy methods used by other organisations as a means of responding to their challenges”. In municipalities, mimetic pressure refers to pressures exerted by lack of funding and operational challenges, which often lead cities to copy practices from both the public and private institutions, which are then applied to improve performance and accountability without proper contextualisation.

South African municipalities are constitutionally classified as categories A, B, and C, which include smaller poor municipalities and metropolitan municipalities that are able to generate revenue and sustain themselves. Large metropolitan municipalities, which are able to generate revenue and fund their activities can develop performance management systems copied from international institutions. Similarly, smaller rural and poor municipalities that cannot generate enough revenue and experience continuous challenges would want to copy some practices identified as solutions to improve performance and accountability. The copied practices from bigger metropolitan might require more resources that the smaller municipalities are not able to fund, therefore, making the system difficult to implement.

One such example is when municipalities appoint consultants to assist them to develop models intended to improve their operations and those consultants will duplicate other organisations’ practices, including reporting templates and performance management frameworks for their client municipalities. These practices pressure municipalities to adopt or reproduce them to appear legitimate without contextualising them to their environment or operations.

The adoption of these practices is copied because of claims that they can enhance efficiency, thus improving the performance and accountability of a municipality. This is done without concrete evidence that they can improve both the performance and accountability of the cities. The challenge with these pressures is that systems are copied and not tested or applied to suit an organisational, operational context, which might negatively impact the performance and accountability of that municipality and are mostly very costly to fund.

3.6.3.3 Normative pressures, accountability, and performance

Martínez-Ferrero and Garcia-Sánchez (2016:104) refer to normative pressures as obligatory compliance of professional standards to appreciate that coercive and mimetic forces also influence professions. For this institutional pressure, the organisations could adapt strategies required to comply with professional standards, which are different to institutional norms and culture. It is also possible for these pressures to influence an institution's performance and accountability because professionals are employees and managers of such institutions.

Furthermore, Seyfried, Ansmann and Pohlenz (2019:118) state that “normative isomorphism is associated with the organisations’ members, their educational or professional background and their interest in promoting professional norms. The influence of various professional networks as generators of ideas and models are of great importance in this context.”

As discussed in the earlier section 3.4.1.5, municipalities appoint different people from distinct professions to manage administrations, implement their projects and some of these professionals are affiliated with various professional bodies, such as accountants, engineers, financial managers, and legal professions. In addition, these professional bodies create a pool of professionals, which are also recruited by municipalities to occupy certain strategic positions, which are responsible for accountability and performance (Chaney, Slimane & Humphries, 2016:473).

In line with professional accountability, these professionals are subjected to various norms, culture, and practices that they apply to influence municipalities' functioning. Furthermore, these professional bodies influence their members' orientation and behaviour, shaping how their municipalities should behave. There are also institutions of training and teaching, such as universities, that also develop ideas and models that influence how the professional bodies' members conduct themselves in dealing with the work environment. Business schools have developed teaching programmes for organisations and these programmes become approaches that sometimes affect how organisations, such as municipalities should deal with performance and accountability (Martínez-Ferrero & Garcia-Sánchez, 2016:104; Seyfried *et al.* 2019:118;). The challenge with these pressures is that where different views are emerging from those who are not part of the professional network, they can lead to clashes and problems, affecting the performance and accountability within a municipality.

3.6.4. Synthesis of theoretical approach to integrated performance and accountability framework

The literature on institutional theory suggests that municipalities should establish norms, rules, and routines for managing performance and accountability. In this context, municipalities must create an environment consisting of both formal and informal structures for management of performance and accountability (Ragland, Brouthers and Widmier 2017:539).

Public value theory purports that municipalities should have the operational capacity to manage accountability of public resources and perform in the delivery of services supported by and in the communities' interest. This argument can relate to the development of the Integrated Development Plans (IDPs), which should be supported, budgeted for, and implemented to benefit the communities. Additionally, municipalities should also provide accountability to citizens on the implementation of performance of the IDP.

As argued by Segal and Lehrer (2012:170), stewardship theory is the alignment of the steward and principal's interests to achieve organisational objectives. Furthermore, Motubatse (2016) argue that the stewardship theory posits that the focus of the steward is about effective resource supervision as delegated by the principal and using resources to optimise the performance of the organisation.

In the municipal context, stewards are persons entrusted with managing public resources, such as the municipal manager, chief financial officer (CFO), and other senior management team members.

It can therefore be argued, as done on section 3.5 in dealing with the importance of integration of performance and accountability into policy and practice, that the three theories (stewardship theory, institutional theory, and public value theory) advocate for integration of performance and accountability into policy and practice. The argument is that the stewardship theory provides for integration of accountability to achieve performance, while public theory argues for performance through accountability to communities. The integration of performance and accountability is therefore critical for policy and practice, and this will enhance effective functioning of municipalities.

3.7 CONCLUSION

In line with the research objective to conceptualise accountability and performance in the public sector, Chapter three reviewed the literature on performance and accountability. The discussion on the environmental context analysed how the political, international and socio-economic contexts contribute to the public sector's performance and accountability. The environmental context discussions reveal that performance and accountability are dependent on various factors and environmental influences, either internal or external, which further were elaborated by the theoretical lens, which discussed the three theories, institutional theory, public value theory and stewardship theory.

The discussion reveals that performance management, measurement, and performance reporting contribute to accountability. It is argued by the study that performance promotes learning for both employees and the institution, which are used to improve and in the context of the municipalities, the performance function can provide room for municipalities to improve the delivery of services to communities and the public.

The discussions on the concept of accountability reveal various forms, which are also interrelated. The literature further exposes challenges with accountability, such as a web or chain of accountability, which leads officials and politicians to prioritise which forum they will account to, informed by the forum's influence and power.

By examining both performance and accountability literature, some benefits for municipalities have emerged, such as identifying performance indicators, setting clear targets, measuring performance, and reporting on performance. The literature reveals that performance and accountability can contribute to municipalities to enhance employee and organisational performance, promote data collection and report on their performance. The reporting on performance enhance accountability as various stakeholders are informed about their municipalities and reporting can allow the municipality to package the information based on multiple stakeholders' requirements. Accountability and performance can create a conducive environment for municipalities to learn from their mistakes, which will enhance their mechanisms and instruments for performance and accountability.

The discussions of the theoretical framework reveal that municipal officials who have steward's behaviour can contribute positively to performance and accountability, while the challenge with the stewardship theory is that it does not provide analysis for the availability of multiple accountability requirements, impacting the steward's behaviour. The institutional theory confirms that an institution's instability and uncertainty can lead to copying practices of other institutions regarded as performing above standards.

As the study seeks to develop a performance and accountability framework, the above issues are essential to contribute to developing such a framework. In addition to the above issues emanating from the literature review, benchmarking is one of the critical factors that improve organisations' performance and accountability. The next chapter discusses the international practices of municipalities' performance and accountability. To provide a proper analysis in line with the study's objective, some of the factors emerging from the literature of performance and accountability guide the international examination.

The analysis areas include the role and functions of municipalities; practices of measuring performance; how municipalities set performance indicators; how the municipalities report performance; and who the users of such information are. In relation to accountability, the focus is on the existing forms of accountability, as well as the structures that are responsible for both the accountability and performance of municipalities. These issues are intended to guide the next chapter to discuss international experiences of municipal performance and accountability in selected countries.

CHAPTER FOUR: LESSONS FROM INTERNATIONAL EXPERIENCES ON MUNICIPAL PERFORMANCE AND ACCOUNTABILITY FOR SOUTH AFRICAN MUNICIPALITIES

4.1 INTRODUCTION

Chapter three attempted to provide a detailed review of the literature by exploring concepts of performance and accountability and further provided a conceptual understanding of both performance and accountability in the public sector. The exploring of concepts was located within the three theoretical lenses: the stewardship theory, institutional theory, and the public value theory. It was, therefore, essential to clarify these concepts in Chapter three before a survey of international practices can be undertaken. Based on Chapter three, which provided conceptual understanding and clarity of performance and accountability concepts, Chapter four surveys international experiences of municipal performance and accountability practices.

In examining both performance and accountability literature, some critical factors emerged as benefits of performance and accountability and these benefits include the ability to identify performance indicators, set targets, develop performance standards and measurement of performance. Additionally, performance and accountability can contribute to enhancing both employee and organisational performance through performance reporting. The above mentioned factors as identified in chapter three guide the international experience survey of selected countries' municipalities performance and accountability practices. Similarly, for accountability, the survey focuses on forms of accountability, structures, and mechanisms of accountability.

The lessons that arise from the analysis of international performance and accountability practices will contribute to developing the performance and accountability framework for Gauteng municipalities. Based on the research objective Chapter four, therefore, surveys the selected countries and the section will provide a foundation and reasons for the survey of the international municipal performance and accountability practices.

4.2 EXPLORING INTERNATIONALLY SELECTED COUNTRIES

Marule (2014:120) believes that there has been a rise of benchmarking practices to improve performance and accountability concerning the delivery of services through other similar institutions' evidence and techniques. Ammons and Roenigk (2015:518) state that throughout the world, government uses performance management and performance data to drive management decisions, monitor the progress of their projects and use the performance improvement tools to improve their approach to provide quality and efficient service.

In relation to the work of municipalities, Pandeya and Oyama (2019:869) argue that the local government remains a critical institution to deliver services to the public and the number of developing countries involve citizens through local government structures. Wang (2019:1) states that citizens and communities expect cities to be effective with the required capacity to mobilise resources in developing their own spaces. Tran and Dollery (2020:1) posit that municipalities globally face fiscal and operating difficulties, with both public representatives and citizens calling for improvement of their performance. These challenges have driven communities to revolt against their public representatives, and various governments are finding ways to improve the performance and accountability of their municipalities.

As indicated on section 4.1 to survey international experiences, the study focuses on the People's Republic of China (PRC), United Kingdom (UK), Australia, New Zealand (NZ), Tanzania, and Ghana. The choice of the United Kingdom, New Zealand, and Australia is informed by the fact that they have more advanced performance management and accountability systems, some of which have been adapted to the South African local government systems. Van Dooren, Bouckaert, and Halligan (2015:48) argue that during the period of public sector reforms and influence by NPM, New Zealand, Australia and UK experimented with performance measurement focusing on the development of indicators and measuring outputs.

The choice of Ghana and Tanzania as African countries is motivated by existing environmental similarities as South Africa is part of the African continent and furthermore, their local government systems are older than the South African system as they have gone through various reforms compared to the South African local government system. It is for these reasons that some lessons from these African countries' experiences are valuable to developing the performance and accountability framework.

The World Bank (2014:xxiii) reports that China has built cities that have become increasingly connected and these megacities now have income levels comparable to some Organisation for Economic Co-operation and Development (OECD) member countries. Consequently, as a member of BRICS countries, which South Africa is a member of, its practices will significantly contribute to the performance and accountability of South African municipalities. Furthermore, China's urbanisation and growth over the past three decades, which allowed 260 million migrants to move from agriculture to more productive activities and expand cities, have brought some interests to various developing countries in studying their development model.

Having provided the reasons and foundation for the selected countries, the next section's objective is not detailed but focuses on factors identified in Chapter three, emerging from the review of performance and accountability literature. The aim is to identify elements that can be used to analyse various experiences of the selected countries municipal performance and accountability practices to contribute to developing the performance and accountability framework. The first focus of discussion will be the People's Republic of China (PRC).

4.2.1 People's Republic of China

As a BRICS member, China is a critical player in the world economy, and it is the second-largest economy, following the United States (US) and Wang (2019:4) believes that, compared to its European and North American counterparts, China's municipalities are more deeply involved in urban and economic development. In addition, since the late 1970s, the People's Republic of China (PRC) has undergone an economic transition that has led to economic, social and spatial changes characterised by a retreat from state intervention in urbanisation and economic development. Jing, Cui and Li (2015:53) state that the PRC's public administration is under the Communist Party of China (CPC) and compared to western and democratic states, its leadership on the state and ideologies are recognised in the constitution.

4.2.1.1 China's municipal structures, roles and functions

For understanding the PRC's municipal role and functions, it is essential to understand its public administration composition and Ma (2016:453) posits that since its founding in 1949, as a one-party state, its public administration comprises unitary characteristics with significant regional disparities managed through a multi-layered administrative architecture. Ma (2016:453) further reports that the "Chinese government comprises of four administrative tiers, which are the central government, provinces (municipalities and autonomous regions), prefectures counties (districts and county-level cities), and towns (townships and sub-districts)". Despite the complexity of its governance system, Donaldson (2017:109) believes that China has managed its centralised command ruling through different layers of government, each with overlapping and complex powers as well as responsibilities.

China has the most layers of local governments globally and has placed many functions on the central or provincial command and this has led to municipalities losing control of the environment, land, food and drug inspection, as well as worksite safety functions (Zhang, Zhu & Hou, 2016:201). Despite placing many functions at central government, Ma (2017:40) states that PRC municipalities' role and functions include "public education, healthcare, social security, environmental protection, and public security".

The assignment of fiscal autonomy from central to local governments strengthens control of the centre over its municipalities because they cannot change their tax base and structure and Ma (2017:40) points out that the municipalities need to compete for central allocation in managing their financial shortfalls following from substantial fiscal expenditure relating to services.

Having provided the background on the PRC and its municipalities, the next section discusses the performance management, measurement approach, target setting, performance indicators and how PRC municipalities are reporting on their performance.

4.2.1.2 Performance management, measurement, and reporting in China's municipalities

Jing, Cui and Li (2015:50) believe that China has borrowed some of the "western performance management practices" as its performance management features include political performance indicators into overall government indicators and the approach requires government institutions also to implement related party indicators. The formal practice of performance management in the PRC public administration was adopted in 1985, called the target responsibility system (TRS), adopted by the local government and furthermore the institutionalisation of performance management practices took place in 2010 by establishing the "Performance Management and Supervision Office (*jixiao guanli jianchashi*)" followed by the State Council", comprising nine central agencies in 2011" (Jing, Cui & Li, 2015:49).

Ma (2017:40) states that management of performance in the PRC's is informed by the target responsibility system (TRS), which motivates and guides municipalities performance practices. The TRS' targets are designated yearly by the central government to lower-level authorities and municipalities' performance targets consist of factors focusing on economic development, social development, and sustainable development (Jing, Cui & Li, 2015:53). China's approach to the setting of performance targets focuses on economic growth, environmental protection, social development, and the Gross Domestic Product's (GDP) growth rate and these targets are further linked to the Communist Party of China's (CCP) cadre promotion programme.

Li (2015:1155) also stresses that the municipalities in China emphasise mission-based and non-mission-based indicators of which mission-based indicators depend on a system of measurement to determine policy objectives. Simultaneously, non-mission-based targets are about the attraction of investment, collection of revenue, and social stability. China has also adopted citizen surveys and deliberations to reshape its performance and in addition to the citizen surveys, the municipalities also provide proactive feedback to communities using performance information by disclosing data on their performance. The citizen surveys exert pressure on how various municipalities should improve performance and also contribute to the promotion of local leaders of the party.

After discussing the performance-related factors of China's municipalities, the following section focuses on accountability and forms of accountability in Chinese municipalities.

4.2.1.3 Forms, mechanisms and structures of accountability in China's municipalities

Almén (2018:166) points out that applying the concept of accountability in Chinese governance depends on how it is defined and in the context of China's governance model, some of its scholars, such as Pan Wei (2013) argue that while western countries stress accountability, the CCP emphasises responsiveness. As a result, Almén (2018:168) defines responsiveness as "making governments agree with people's choices and argue that this approach fits well into the Chinese one-party state".

The conceptual understanding of China's government can also be related to the objective advanced by public value theory, emphasising creating value for communities through engagement. On the PRC bureaucracy arrangement, Ma (2016:453) states that in China compared to western countries, superior CCP committees manage the party cadres' career prospects and civil servants as they are serving the interests of the CCP as a party responsible for governing China. This means that compared to western countries, civil servants are deployed by the party and are accountable to the party structures.

Furthermore, Almén (2018:168) posits that some strong accountability mechanisms do not exist in China, such as legislative oversight and the robust machinery that holds politicians or civil servants accountable is only the CCP. Ma (2016:458) further outlines that Article 110 of the PRC Constitution states that municipalities at various levels account and report to the National People's Congress (NPC), a meeting of the CCP. The form of this political accountability is by governors who provide reports and indicate their goals as well as growth plans for the year ahead and in line with hierarchical accountability and further informed by signed performance contracts, annually municipal officials are held accountable for implementing the performance targets. In encouraging and maintaining accountability upward, the central government often creates competition pressures through uniform indicators to municipalities and their agencies as this allows municipalities to compete on the accountability of the implementation of the set targets by the central government (Jing, Cui & Li, 2015:52).

As reported by the Asian Development Bank (2014:14), the PRC, as part of the legislative accountability, implemented the municipal financial rules as part of its 1994 Budget Law, which guide the execution and preparation of municipal budgets and provides that municipalities are prohibited from borrowing. Furthermore, the municipal budgets focus on annual budgets instead of the Medium-Term Expenditure Framework (MTEF), as practised in South Africa. For political accountability of budgets, the expenditure format of budgets is prescribed by the Ministry of Finance and should include employee costs and benefits, travelling, office supplies, utilities and equipment.

As part of financial and political accountability municipal funding should be developed by the local executive and approved by the people's congress at the local level and should be evaluated by the State Council and the NPC (Asian Development Bank, 2014:16). Further reporting by the Asian Development Bank (2014:19) illustrates that in line with oversight institutions' legal accountability, periodic financial audits of municipalities are conducted by the local audit bureaus.

In addition to the auditing of financials, the CCP's local people congresses exercise oversight on local budgets and oversee investigations of any corrupt practices and some special audits scrutinising conformity with the legislation and focusing on trails of money, with little highlighting on auditing of performance. Wong (2012:6) describes the Chinese accountability framework as an elongated accountability 'triangle' that links various key role players such as service providers, policymakers, and citizen/service users. The success of the government is dependent on holding municipalities accountable (Wong, 2012:7). Figure 4.1 illustrates the accountability cycle:

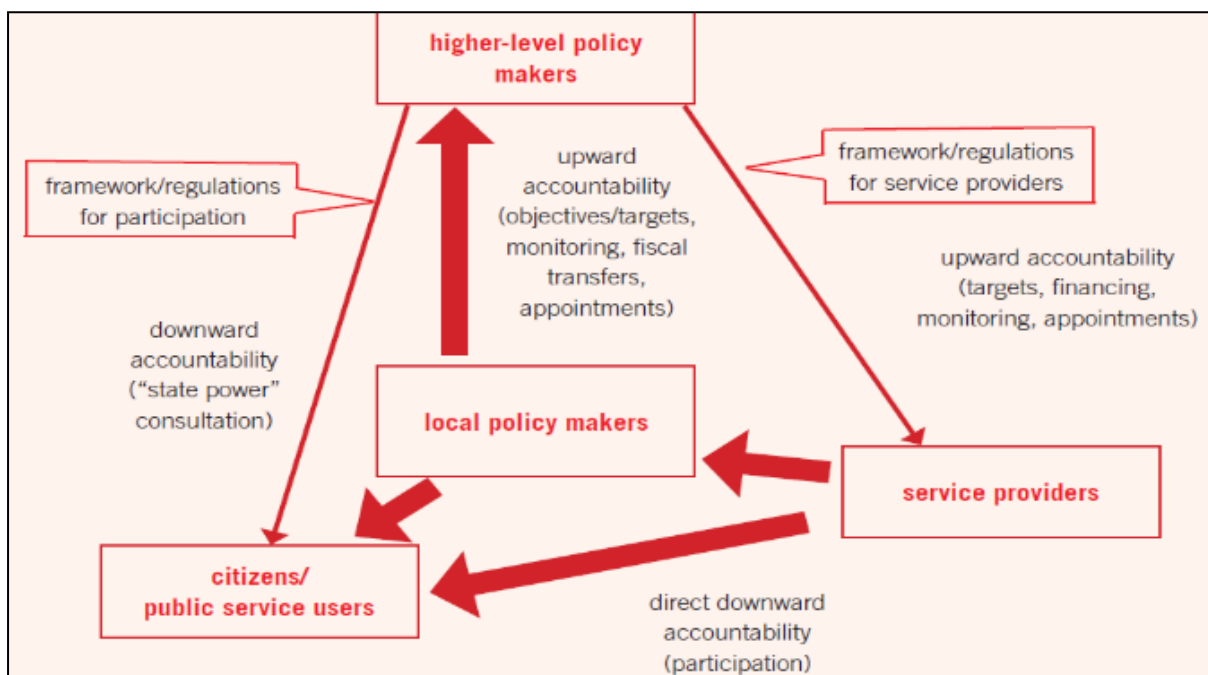


Figure 4.1: Chinese accountability relationship
Source: Wong (2012:7).

The diagram in Figure 4.1 reflects all levels as well as local structures that are responsible for accountability and the municipalities' local policymakers account to multiple players, such as high level-policy makers, service providers, and citizens as crucial role players in the accountability relationship. This diagram further confirms the challenges identified by the literature of multiple accountable chains as well as provide for financial and legal accountability, which is reflected as regulatory.

The diagram indicates various forms of accountability such as upward accountability by higher level policy makers, downward accountability for state power consultation and direct accountability linked to participation of the citizens. The role of citizens in accountability systems is imperative, and Almén (2018:177) believes that civil society uses social accountability to hold Chinese public authorities accountable through the participation of some NGOs in the assessment where officials' performance is graded, and results are made public. The grading system by the citizens has a direct connection with incentives for public officials and municipalities and lower grading results in lower bonuses and fewer chances for promotion (Almén, 2018:178). In reviewing both the performance and accountability practices of Chinese municipalities, various role players and forms of accountability were identified and are summarised in Table 4.1.

Table 4.1: Role players in China's performance management and accountability system

Role player	Performance Responsibility	Form of Accountability
Ministry of Finance	Responsible for the intergovernmental fiscal system where public expenditure is distributed according to central priorities.	Financial accountability
National Audit Office	Auditing financial compliance and piloted performance audit of projects since 2012.	Legal accountability
China Communist Party and the Ministry of Supervision	Leading the national joint working group on performance management focusing on cadre's evaluation system.	Political and Hierarchical accountability
City and County development and reform commissions	Allocating targets developed by the National Development and Reform Commission.	Legal accountability

Source: Researcher's own.

Table 4.1 reflects critical role players in Chinese performance and accountability practices as well as the performance requirements in line with the form of accountability. Ultimately, in the PRC, the CCP is responsible for holding structures accountable whether the courts, state departments, and public servants must report to the governing party, which is different from Western practices, and other multipart democratic states. The next section discusses the United Kingdom.

4.2.2 The United Kingdom

In providing the United Kingdom (UK)'s socio-economic context, Yates (2018:61) states that the UK is regarded by the World Bank as a developed country. It is reported as the fifth largest economy globally, with an estimated population of 66 million individuals. Kuhlmann (2010:334) argues that the United Kingdom is one of the European countries known for driving the New Public Management reforms and establishing performance measurement in its public administration. Madumo (2017:133) states that the United Kingdom includes Wales, Scotland and England, and Northern Ireland and the UK is a parliamentary democracy and has a constitutional monarchy who is the reigning Head of State, and the prime minister is elected to head government. The UK's local government system dates back from the Kings of both England and Scotland and varies among the four countries. The unitary single-tier municipal system exists in Scotland, Wales, and Northern Ireland, while England has a hybrid system of single-tier (Commonwealth Local Government Forum, 2017:265).

4.2.2.1 The UK's municipal, structures, roles and functions

Ferry, Eckersley and Zakaria (2015:348) argue that, unlike other local government systems, the British view the role and objective of municipalities as a service provider to local communities rather than a more democratic level of government through which communities govern themselves. As illustrated by the Local government association (2017:266), the structure of local government in the UK is complicated such that Scotland, Wales and Northern Ireland's local government is constituted by a unitary, single-tier system.

At the same time, England has an amalgam municipal system in London boroughs and metropolitan district councils, as well as county councils as the upper tier and district or borough councils as the lower tier. Furthermore, in the three areas of England, Wales, and Scotland, there exists smaller local representation units, known as parishes in England and community councils in Wales and Scotland, which do not cover the whole population (Commonwealth Local Government Forum, 2017:266). In addressing the generic and broader roles and functions of UK municipalities, Madumo (2017:135) points out that the UK's local government provides various services, such as community safety, street lighting, road maintenance, and education.

Furthermore, the UK municipal structure consists of two tiers, county, and district of which the county councils are responsible for managing schools, providing social services, public transportation, and maintaining highways and waste disposal. The functions of the district municipalities, which cover the smaller areas compared to county councils, are namely, housing, local planning, refuse collections and recycling and maintenance of leisure facilities (Madumo, 2017:135). Some of the boroughs that make up the greater London authority are responsible for police, fire, strategic planning, and transport (Madumo, 2017:137).

4.2.2.2 Performance management, measurement and reporting in UK's municipalities

Ferry and Murphy (2018:621) state that by the early 1980s, successive UK governments implemented financial controls through auditing and introduced centralised performance management frameworks that provided guidance to UK municipalities. In addition, the performance of each municipality was monitored through a comprehensive system of indicators, external audits, and inspections. The UK central performance management framework was to measure whether the national alignment of central government priorities is implemented at the municipality level.

Greener (2018:101) mentions that during early 2000, the outcome of the performance of the municipalities was published so those poor performers could be "named and shamed", especially in local news reports, as well as through professional networks. In addition, Micheli and Pavlov (2017:32) mention that in the UK to ensure application and uniformity relating performance objectives, targets, and continuous reports amongst different government spheres became a priority for the central government and audit bodies. During the late 1990s, the UK government started to emphasise the role of performance measurement by introducing numerous schemes aimed at assessing the performance of municipalities and these measurement initiatives included the Best Value System (BVS); Local Area Agreements (LAAs); Comprehensive Performance Assessments (CPAs); and Comprehensive Area Assessments (CAAs) (Micheli & Pavlov, 2017:32). The BVS was responsible for performance indicators that focus on efficiency, effectiveness, inputs, outputs, and procedure indicators, while the CPA, later named CAA, focused on the global strategies of municipalities and administrative areas (Eckersley, 2017:155). In addition, Ferry, Eckersley and Zakaria (2015:354) report that the CPA assessed the performance of municipalities, and the performance outcomes were to be approved by the national government.

Furthermore, on the CPA, Greener (2018:101) indicates that it was a process to inspect and measure five performance categories during the period 2005/2006 for which pre-existing reports and data were used to focus the usage of municipal resources and provision of services for a graded score. Greener (2018:105) also argues that municipal managers respected the legitimacy of the inspection system as the process was inclusive of other managers, resulting in strong peer involvement that leads to learning and improvement of performances practices. However, despite the CPA, LAA and CAA's success, Micheli and Pavlov (2017:32) further point out that the new government after being elected to government in 2010, abolished the LAAs and CAAs and further indicated that the auditing functions would become the role of external organisations, such as the National Audit Office (NAO) and voluntary peer reviews to be the responsibility of the Local Government Association.

4.2.2.3 Forms and mechanisms of accountability in the UK's municipalities

Ferry, Eckersley and Zakaria (2015:353) argue that when the UK Labour government was elected in 1997, the local government's top-down accountability was extended through financial conformance and comprehensive spending reviews. The Labour party's upward accountability approach increased public auditing to assess financial stewardship and whether spending decisions were connected to results and outputs as set out in the public service agreements.

As reported by the United Kingdom House of Commons Committee of Public Accounts (2019:4), the politicians and public servants at municipalities operate based on checks and balances to ensure that their decisions are transparent and consultative. The legal duties and financial controls framework for municipalities is the responsibility of the Ministry of Department of Housing, Communities and Local Government of which this approach is different from the South African government as the above are the responsibility of the National Treasury and CoGTA. As part of financial accountability, municipalities were required since 2000 to adopt International Reporting Financial Standards (IRFS) to make sure they are accountable for the national government's financial compliance.

For political accountability, the UK municipalities were also required to be accountable to the central government to implement significant outcomes through public service agreements (PSA) linked to central government funding priorities (Ferry, Eckersley & Zakaria, 2015:353). In strengthening legal accountability, all combined authorities must set up one or more overview and scrutiny committee(s) as well as the auditing committee (United Kingdom, 2016). Furthermore, Ferry and Murphy (2018:626) state that the municipality's legal and financial accountability is provided by the Local Audit and Accountability Act, 2014, which requires annual financial reporting. The *Cities and Local Government Devolution Act 2016* states that the committee may also make reports and recommendations regarding the discharge of functions of the combined authority and about any issues that affect the municipal jurisdiction (United Kingdom 2016).

As part of both financial and legal accountability, Section 5A of the *Local Cities and Local Government Devolution Act 2016* states that the combined authority must appoint an audit committee to review and scrutinise its financial affairs, risk management, as well as the efficacy of the usage of municipal resources. As pointed out by the section 3.4.1 discussing forms of accountability in Chapter 3, it is evident that the UK is also not immune to multiple accountabilities, and in Table 4.2 are some of the multiple actors on the UK's accountability chain.

Table 4.2: Role players in the UK performance management and Accountability system

Institution	Performance Responsibility	Form of Accountability
HM Treasury	Responsible for budgeting processes, spending plans and can veto various spending plans.	Financial accountability
Cabinet Office/No 10	The Cabinet Office is the overall driver of the strategic priorities and, therefore, responsible for all ministries and local authorities.	Political accountability
Parliament	All ministries and local authorities account to parliament through committees, such as the Public Accounts Committee.	Political accountability
Minister of Housing, Communities & local government	The Department is responsible for ensuring the work of local authorities. It must provide effective oversight to local authorities.	Political and Hierarchical accountabilities
National Audit Office	The National Audit Office conducts external audits and sometimes audits performance	Legislative accountability
Prime Minister Delivery Unit	The unit is responsible to monitor delivery and used performance data gathered by departments. It was later involved in assisting with the formulation of targets and the spending review process.	Hierarchical accountability

Strategy Unit	The strategy unit was created in 2001. Its contribution has been around spending reviews, formulating PSA performance targets and budget planning.	Hierarchical accountability
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Source: Researcher's own.

4.2.3 Australia

As reported by the Australian Trade and Investment Commission (2021:6), Australia is set to become the 12th largest economy in 2021 and its GDP is forecast to be around US\$1.5 trillion, which accounts for 1.6% of the global economy. Australia follows the Westminster governance system, and the federal government has six state governments. The Australian states have the authority to develop their laws on matters not managed by the Commonwealth's Section 51 of the Australian Constitution and there are also ten territories, which are managed by the Australian central government (Australian Trade and Investment Commission, 2021). In addition to the central government, the Australian federal system includes local government of which their constitutional responsibility lies with the state and territory governments.

4.2.3.1 Australian municipal structures, roles, and functions

Aulich, Sansom and Mckinlay (2014:3) and Australia Productivity Commission (2017:3) report that Australia has 560 local councils and as a result of the restructuring process, the average population of an Australian municipality is around 40 000, which is small by comparison to the UK but considerably larger across much of Europe. Duniam (2017:1) points out that the local government system in Australia is complex and is highly regulated by various state and territorial legislations. Drew, Kortt and Dollery (2017:1453) state that compared to most developed countries, the Australian municipalities perform a comparatively limited range of functions including local planning and development, waste collection and disposal, as well as the provision of local infrastructure.

To fund these services, the municipalities are dependent on various taxes ranging from property tax, as well as central government grants. Like the South African situation, despite raising their own revenue, many Australian rural and regional councils, who do not have the means to generate revenue, rely on external funding sources (Australian Productivity Commission, 2017:4).

4.2.3.2 Australian local government performance management, measurement and reporting systems

Pilcher (2014:209) argues that in promoting compliance with essential international standards, Australian municipalities were among the earlier adopters of the International Financial Report Standards (IFRS) in 2004. Municipalities in Australia are required to produce a strategic plan for their communities by identifying clear objectives and indicators that will measure achievements (Uppal & Dunphy, 2019:417). As reported by The Australian Productivity Commission (2017:13), Australian municipalities' performance is measured in several ways, such as public scrutiny of their finances and the assessment and reports on municipalities' performance are made available to communities. Similar to the South African municipalities, Australian municipalities' annual performance report is expected to be published online and be made available to the public as part of their accountability.

In their research on the Australian local government performance management system effectiveness, Baird, Schoch and Chen (2012:164) argue that local councils' systems have been effective about performance-related outcomes and less on the staff-related outcomes. Brusca and Montesinos (2016:513) point out that each state in Australia is responsible for its performance initiatives and guidance to municipalities, which fall under its governance. States, such as South Australia, the Northern Territory, Victoria, Queensland, and Tasmania have developed municipal performance indicator frameworks to guide municipalities' performance. An example of the Victoria state is the *Local Government (Democratic Reform) Act 2003*, which requires local governments to set strategic objectives, produce long-term council plans and annually report performance through a performance statement.

The performance framework requires municipalities to report on absolute, which focuses on finances and provide information on the overall performance, while relative indicators are about the identification of grounds for disparities amongst municipalities (Australian Victoria State, 2018). As Australia has many six states and for this study, Victoria state performance and accountability practices are explored as it is one of the leading Australian states in terms of their municipalities' performance practices.

4.2.3.2.2 Australian State of Victoria performance management, measurement and reporting systems

Tran and Dollery (2020:5) state that the “state of Victoria represents the second largest Australian state by population and comprises 79 'general purpose' municipalities that generate close to 9 billion US dollars generated from various taxes, fees, and charges”. In addition to taxes, the Victorian municipalities receive an additional \$700 million annually from the central government grants and are responsible for 91.2 US billion dollars in local infrastructure investment. The Victorian state performance measures were reviewed and indicated that all municipal reporting is integrated and there are no different reporting processes. Ryan and Woods (2015:239) state that the Victoria model of local government performance measurement comprises indicators across three areas, namely: service performance, financial performance and sustainability. During the year 2018, the Victorian state approved the Local Government Performance Reporting Framework (LGPRF 2018/19), a municipal performance reporting system, to encourage the integration of reliable performance data from various sources.

The use of multiple sources of performance is to provide a comprehensive performance picture of the municipalities and the framework is intended to be an instrument that presents an evaluation of performance across various financial and service indicators as reflected in Figure 4.2 below, including results against targets set by councils themselves. The Victorian LGPRF 2018/19 is a mandatory system of performance reporting for all Victorian municipalities and ensures that municipalities measure and report on their performance consistently to promote transparency and accountability. Figure 4.2 below is a diagram that illustrates the performance and reporting framework for the Victorian municipalities:

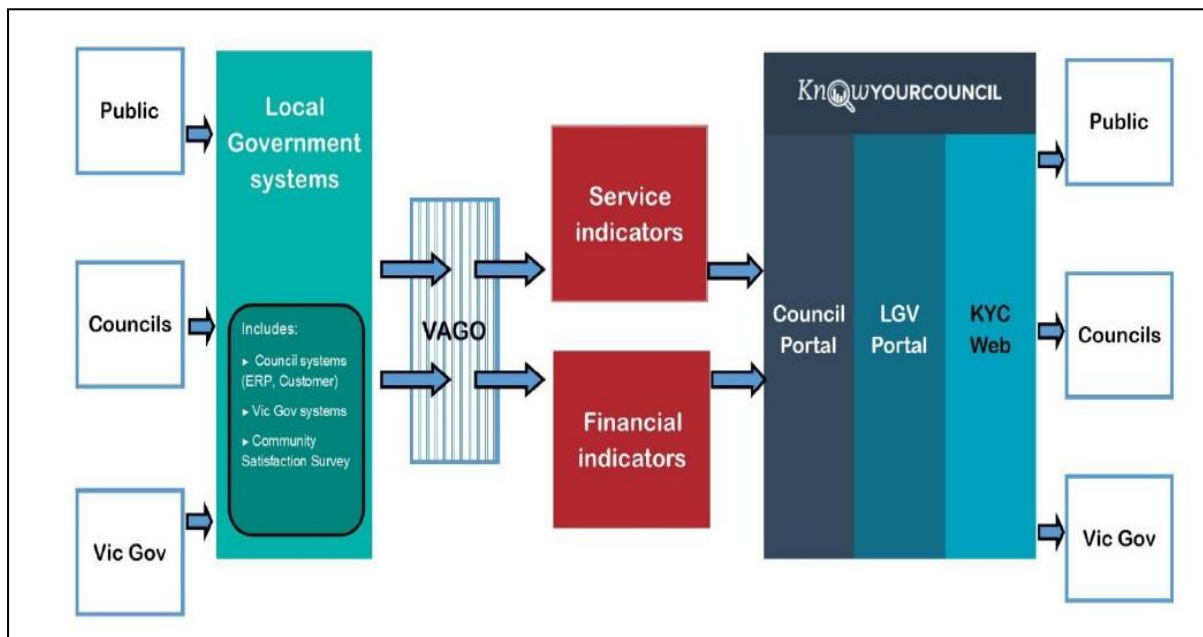


Figure 4.2: Victoria State Government LGPRF
 Source: Victoria State Government (2018:4).

The above performance reporting framework of Victorian municipalities provides the ability to set performance targets, develop reporting mechanisms, and retain consistency among the municipalities. The framework also creates a platform to benchmark and to compare against the Victorian Know Your Council (KYC) platform and increases integration with municipalities' annual budgeting and reporting cycle. The reporting and performance framework also streamlines municipal administration and systems and reduces the reporting burden, which sometimes is a challenge to municipal officials. Lastly, the framework enhances community satisfaction surveys (CSS) as part of the broader performance assessment of municipalities' work.

In assessing the performance reporting framework's effectiveness, the Victorian Auditor-General Office (VAGO) reports that their performance audit reporting system assessed whether the performance framework is providing the appropriate information and is simple to understand for councils and the communities. Furthermore, the VAGO scrutinised how municipalities use the framework to advance their performance as well as report the achievement of their plans and benchmarking (Victorian Auditor-General Office Audit report, 2019:15).

4.2.3.3 Forms, mechanisms and structures of accountability in Australian municipalities

Quinlivan, Nowak and Klass (2014:208) argue that municipalities in Australia are accountable and have an obligation to report their performance to the public and for financial accountability, the municipalities must be accountable for efficiency as well as the measurement of their outcomes. The Australian Productivity Commission (2017:13) reports that as part of its financial accountability practices, the Australian government became one of the first countries to introduce the International Reporting Financial Standards (IRFS) in 2005. Along with accountability on IRFS, municipalities are expected to be accountable to several structures, including the Local Government Department, the Commission responsible for the Grants and the Australian Bureau of Statistics (ASB).

In addition, Martin and Spano (2015:307) point out that municipalities are required to produce a five-year strategic and annual corporate plan. As part of political accountability, annual reporting is mandatory to all municipalities, and the reports should be made available to the public. As part of strengthening political accountability, various states use different engagements to account for the public. Ryan and Woods (2015:21) state that South Australia municipalities are expected to politically account as they align their strategic planning with other government levels and example is the New South Wales municipalities, which must prepare integrated documents in consultation with the community, and the community engagement strategy should guide them.

Additionally, as part of political accountability Western Australia has adopted a similar approach to consulting communities when preparing integrated documents and these practices are akin to what South African municipalities perform when developing their IDPs. In relation to legal and financial accountability, VAGO (2019:40) states that with exception to South Australia, which is the only state where the Auditor-General does not have some role in the annual council audit process, other states are audited by the Auditor-General to examine the financial statements and performance reporting.

For legal and political accountability, all municipalities must present performance and financial reports after the auditing process, to the Minister of Local Government and in addition, the VAGO (2019:17) reports on the outcomes of financial and performance audits as prescribed by the *Audit Act 1994* and Australian Auditing Standards. Furthermore, Section 136 of the *Victorian local government act 1989* states that municipalities must ensure full, accurate, and timely financial information disclosure to ensure sound financial management systems as part of financial accountability, municipalities establish budgeting and reporting frameworks. Additionally, Section 136 of the Victorian local government act of 1989 provides that municipalities establish an audit committee, which must advise the council and enhance the municipality's financial reporting.

Similar to other countries which have been analysed above, Australia is also not immune to the existence of various roles players who are responsible for both performance and accountability. Table 4.3 provides a summary of role players responsible for performance and accountability in their local government:

Table 4.3: Role players in the Australian performance management and accountability system

Institution	Performance Responsibility	Form of Accountability
Auditor-General Office	Responsible for budgeting processes, spending plans and can veto various spending plans	Financial accountability
State Department of Local Government	The Cabinet Office is the overall driver of the strategic priorities and, therefore, responsible for accountability of all ministries and local authorities.	Political accountability
Parliament	All ministries and local authorities account to parliament through committees, such as the Public Accounts Committee.	Political accountability
LGPRF Steering Committee	The Department is responsible for ensuring the work of local authorities.	Political and Hierarchical accountabilities

	It must provide effective oversight to local authorities.	
Essential Services Commission (ESC)	It is an independent regulator that regulates the provision of essential services in the water and sewerage, electricity, gas, maritime and rail industries,	Legal accountability

Source: Researcher’s own.

4.2.4 New Zealand

As reported by New Zealand Economic Plan (2019:4), New Zealand is a country located deep in the South Pacific, with an advanced economy and in 2019, the New Zealand government released the economic plan for the next 30 years focusing on a productive, sustainable, and inclusive economy. Kaiser, Miller, and Croissant (2018:2) state that New Zealand provides an environment conducive to investment and is ranked as one of the safest countries in the Asia-Pacific region. Due to its political reforms, the country offers a low-risk investment environment for international businesses and the OECD (2019:7) reports that when compared with other OECD countries, the New Zealand people’s ordinary wages are low, mirroring low efficiency. The wage challenges lead to the affordability of houses and mostly work for a period of 50 hours or more, which impact on the citizens’ ability to have time off from work.

4.2.4.1 New Zealand's municipal structures, roles and functions

The New Zealand Productivity Commission (2019:2) reports that like other countries, local government plays an important role in New Zealand as it provides services to communities. Keerasuntonpong and Cordery (2018:1172) state that the Australian local government constitutes an essential layer of New Zealand's public sector. Similar to other local governments throughout the world, the New Zealand local government system was reformed in 1989, which led from 991 in 1974 to 78 local authorities in 1989. In addition, the reform led to regional councils at 11 while territorial authorities were left at 67 and to include 12 city councils and 54 district councils. Below, Figure 4.3 depicts the current structure of the New Zealand local government:

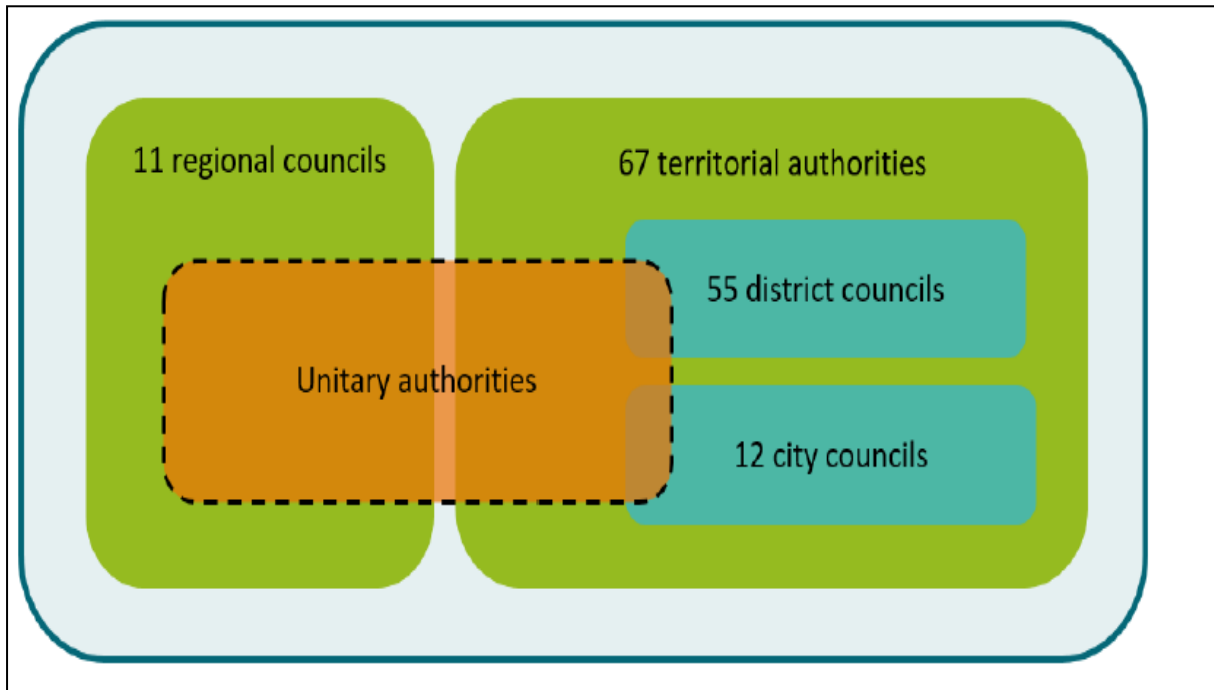


Figure 4.3: New Zealand Local government structure and composition
 Source: New Zealand Department of the Prime Minister and Cabinet (2019:22).

As reported by the New Zealand Department of Prime Minister and Cabinet (2019:23), municipalities' powers vary due to their type, for example, the regional councils are responsible for freshwater, land, air, and coastal waters. In addition, their functions include planning for regional land transport, financing passenger transport services, as well as harbour routing and related services. Territorial councils provide water supply, sewage disposal, stormwater disposal, roads, and footpaths. They are also responsible for building regulations, community infrastructure, such as parks, museums, playgrounds, recreation centres and libraries, liquor licensing, public health inspections, plant, and animal control. Having discussed the roles and functions, the next section discusses municipal performance, measurements, and reporting systems.

4.2.4.2 New Zealand municipal performance management, measurement and reporting systems

Brusca and Montesinos (2016:512) state that the performance requirements for municipalities in New Zealand are provided by the *New Zealand Local Government Act 2002* and the Act stipulates what content is required for the financial performance report, which must be audited to assess the levels of performance achievements. The report should cover performance targets and explanations of performance variance on non- or poor achievement of targets. In addition to traditional financial reporting, as raised above by Brusca and Montesinos (2016:512), Keerasuntonpong and Cordery (2018:1169) point out that municipalities in New Zealand are required to report service performance information. Furthermore, Othman, Nath and Laswad (2017:316) mention that the municipalities must report social and environmental information, which should be disclosed through several performance reports, such as yearly reports, report cards, regional reports, state of the environment reports, annual data reports, environmental and technical reports.

As part of performance management and measurement systems, the New Zealand Controller and Auditor-General (OAG) (2019:11) states that municipalities are expected to provide annual reports covering how they implement their performance measures. The report should include progress made concerning financial and infrastructure strategies in line with the New Zealand Municipal Financial Reporting and Prudence Regulations 2014. The New Zealand government, in 2015, after conducting a performance and reputation perceptions surveys, which concluded that municipalities were not doing their work, introduced a programme called CouncilMARK. As reported by the Productivity Commission (2019:109), the CouncilMARK programme includes an independent assessment of local councils' performance, overseen by independent assessors who provide gradings on four priority areas highlighted below:

- Excellence in Leadership, governance, and strategy.
- Transparency in financial decision making.
- Quality of delivery of services and asset management; and
- Public and businesses engagements.

The CouncilMARK™ local government excellence programme (Local Government New Zealand, 2019:8) reports that the framework provides a deep assessment of the state of a municipality and allocates a grading in each priority for public reporting. Table 4.4 is a brief overview of the performance priority areas measured by independent assessors guided by the CouncilMARK programme.

Table 4.4: Performance priority areas as per the New Zealand local government excellence programme 2019

Priority Area	Assessment Area
Governance, leadership and strategy	<ul style="list-style-type: none"> ● Professional development for elected members (including mayors/chairs) ● Elected members' performance ● Relationship/culture between elected members and the Chief Executive Management ● Audit and risk committee
Financial decision-making and transparency	<ul style="list-style-type: none"> ● Financial strategy ● Assurance, risk and control function ● Budgeting ● Financial position of councils ● Transparency
Service delivery and asset management	<ul style="list-style-type: none"> ● Aligning services with strategy ● Environmental monitoring and reporting ● Determining, monitoring, and assessing service levels ● Service delivery models ● Service delivery quality – asset management ● Service delivery capability and capacity ● Service delivery quality – breakdown of individual services and infrastructure ● Compliance with regulatory requirements ● Policy planning/spatial planning ● Reporting for accountability ● Capital investment decisions and delivery
Communicating and engaging with the public and business	<ul style="list-style-type: none"> ● Communication and engagement strategy ● Reputation ● Digital engagement ● Meeting with diverse communities ● Engagement with the public ● Engagement with business and key stakeholders

Source: Researcher's own.

Another performance review model was developed by the OAG, which is used together with the independent assessment model referred to as the CouncilMARK™ and Figure 4.4 is a diagram that illustrates the elements of a performance review by the OAG:

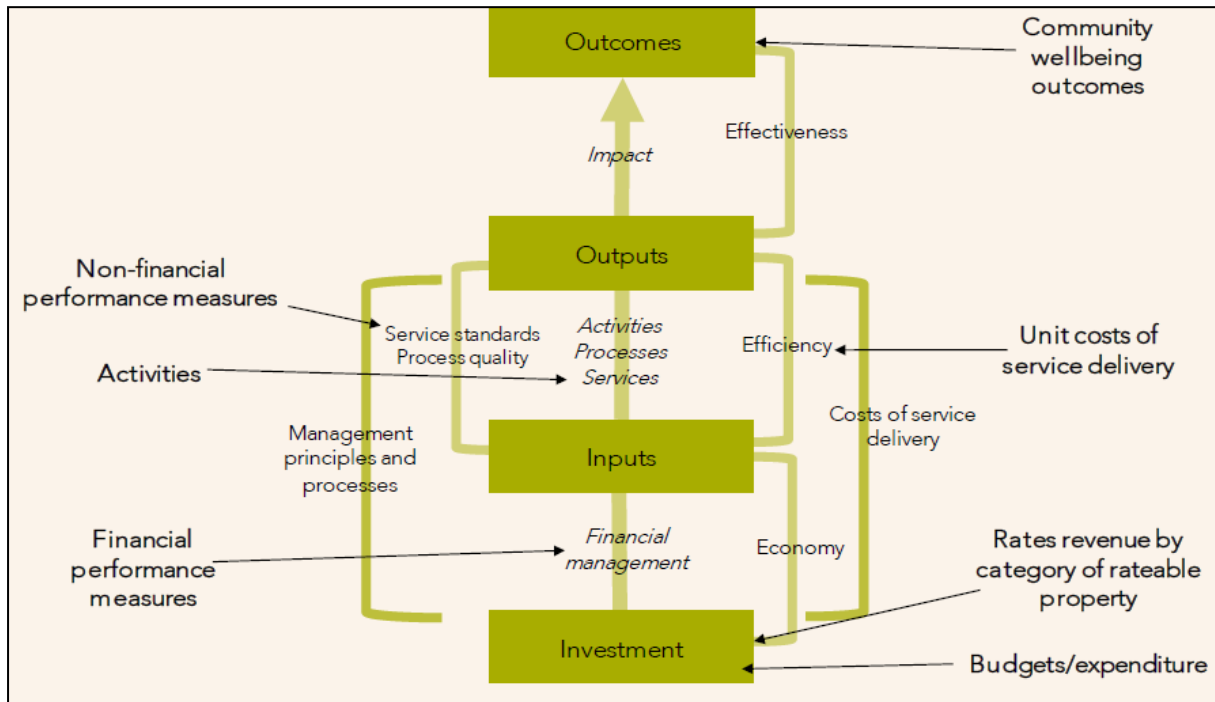


Figure 4.4: New Zealand local government outcome-based model
 Source: New Zealand Productivity Commission (2019:116).

The model emphasises the three E-s, which are economy, efficiency, and effectiveness and there are also critical issues of performance concerning an investment that focuses on rates revenue from the property that pays rates and service delivery costs, which must be efficient. The emphasis of the model stresses that the impact on municipal service delivery is to improve the wellbeing of the community.

4.2.4.3 Forms, mechanisms and structures of accountability for New Zealand municipalities

To promote financial and legal accountability, Barnes and Lord (2017:132) credit New Zealand as a leading country to introduce accrual accounting to the public sector and extended to municipalities through the *Local Government Amendment Act, 1989* (Act 2 of 1989). To date, the municipalities in New Zealand must prepare all their financial reporting in compliance with Generally Accepted Accounting Principles (GAAP) as part of financial and legal accountability. As part of political accountability, New Zealand municipalities are accountable to the central government and the parliamentary select committee on Governance and Administration considers reports and all related local government matters (Department of the Prime Minister and Cabinet, 2019:29).

Cheyne (2015:420) argues that to encourage New Zealand municipalities' accountability, the *Local Government Amendment Act, 1989* (Act 2 of 1989) was amended in 1989 for the compulsory public participatory planning process, which includes annual planning and budgets. The amendments included consultation principles for engaging communities on municipal planning, activities, and budgeting. This approach is advocated by the public value theory where the public need to be engaged regarding provision of public services. For political accountability, Section 78 of the Act provides that municipalities should engage communities and publish their annual reports reflecting their performance. Section 78 further states that municipalities should consider communities' views and preferences in making decisions about council plans (*Local Government Amendment Act, 1989* [Act 2 of 1989]).

In addition to legal accountability to the OAG, Dormer and Ward (2018:11) states that the availability of quasi-legal forums such as the Ombudsman, the Serious Fraud Office and the Commissioner for the Environment require municipalities to report on certain aspects based on legislative prescripts of the central government. These bodies provide the platform, and they also strengthen legal accountability to make sure that there is compliance with the necessary legislations.

For professional accountability, municipalities are also responsible for infrastructure projects delivery, and the Institute of Public Works Engineering Australasia (IPWEA) has been established as the membership organisation. It is for professionals who manage, maintain, and operate municipal infrastructure, such as roads and bridges, water supplies, sewerage schemes and stormwater systems. The association is responsible for the accountability of these professionals to comply with various engineering standards, and this is similar to the South African situation in relation to engineers and other professionals.

New Zealand, similar to other countries, is also not immune to multiple complexities of accountability chains because municipalities also account for several structures and entities as part of the policy and legislative requirements. As reported by the Australian Productivity Commission (2019:103), these role-players include the local government department; Minister of Building and Construction; Ombudsman; Internal Affairs; the CEO of the Ministry of Business, Innovation and Employment; and local government funding agency. Figure 4.5 illustrates key role players within the New Zealand accountability chain, which addresses various models of accountability such as political, legal, professional, and public accountability:

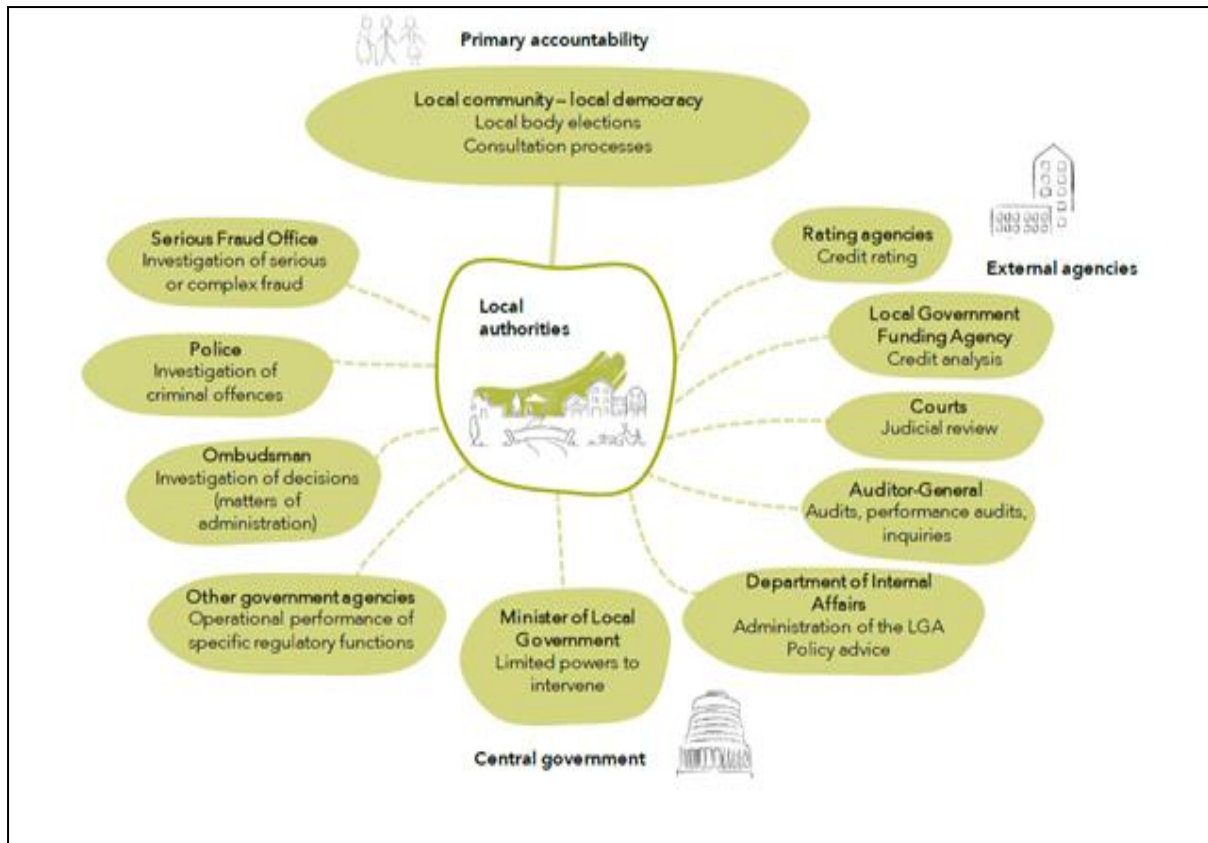


Figure 4.5: New Zealand local government oversight and accountability mechanisms

Source: New Zealand Productivity Commission (2019:108).

Figure 4.5 represents how accountability within the New Zealand local government provides checks and balances to improve making and implementation of decisions (New Zealand Productivity Commission, 2019:101). The above diagram reflects the complexity of the public sector concerning various forms of accountability. The above section focused on various selected countries from Europe and Asia, of which the next section focuses on selected African countries.

Fatile (2014:91) opines that performance management, as a concept, is new to the African public sector environment and since the 1960s, reforms that were followed by some African countries' independence, which was followed by the 1970s from the Structural Adjustment Programmes, African countries had to adapt to western practices through NPM reforms. The two African countries selected for the study are Tanzania and Ghana, which have a long history of local government compared to South Africa.

4.2.5 Tanzania

Nuhu (2019:4) reports that Tanzania is part of the Eastern Africa region with an estimated population of 56 million of which close to 32% live in metropolitan areas, while these areas will continue to grow in future. As reported by the United Cities and Local Governments (UCLG) (2016), Tanzania is not a federal country and has a single level of sub-national governments and articles 145 and 146 of the United Republic of Tanzania's Constitution state that the parliament must provide for local government through legislation. Tanzania is divided between Mainland Tanzania and the archipelago of Zanzibar, which has a separate government (United Cities and Local Governments, 2016).

The African Development Bank Group (2021:9) reports that the economic growth performance of Africa varies across its regions and economic sections. The bank projects that the East African region has been more resilient during the Covid 2020 year because they are less reliant on primary commodities. Furthermore, the African Development Bank Group projects that for the year 2021, the top countries in the East African region will include Tanzania with 4.1% economic growth (African Development Bank Group, 2021:9).

4.2.5.1 Tanzania's municipal structures, roles and functions

Mdee and Thorley (2016:7) believe that since 1999, the Tanzanian government has been pushing for decentralisation through a programme called the principle of decentralisation and devolution. This programme's objective was to empower Tanzania's municipalities with additional authority for community development and be responsible for public goods and services within their areas of jurisdiction. The focus of the study is on Tanzania's mainland and the United Nations Children Fund (UNICEF) (2018:5) reports that Tanzania's mainland municipal structures comprise regional administrators, wards, villages and sub-villages and streets.

The regional administrations are inclusive of deconcentrated structures, and their role is to coordinate local service delivery as per the *Regional Administrative Act 19 of 1997*. On the higher-level are cities, municipalities and township councils in urban areas and district councils in rural areas. The high-level municipalities are responsible for local services and account to elected councils. The wards provide coordination for local governance. Villages are recognised as full municipalities and elect their leaders, while the sub-villages act as community participation organs with some elected representatives.

Figure 4.6 below depicts the local government structure of Tanzania.

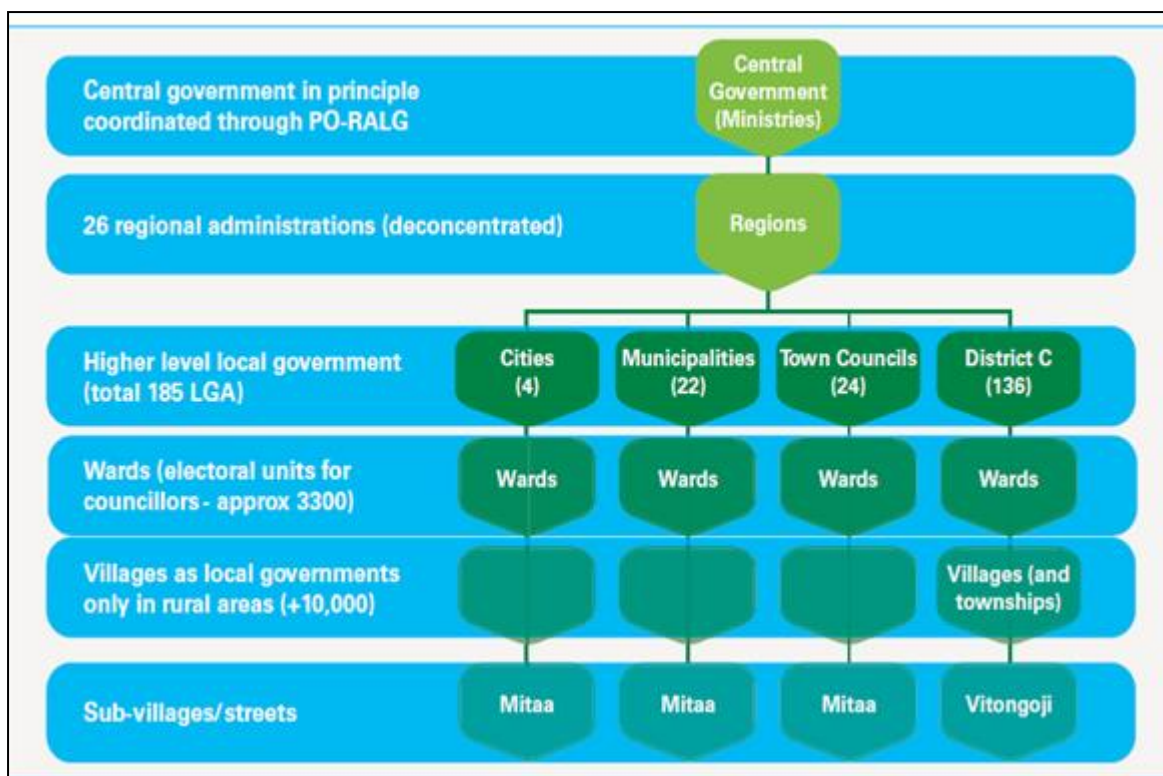


Figure 4.6: Structure of Tanzania Mainland local government

Source: The United Nations Children Fund (2018:6).

As depicted above by Figure 4.6, Kimario (2014:10) points out that municipalities in Tanzania deliver services, such as primary education, primary health care, local roads, water, sanitation, and agricultural sanitation. Similar to South Africa, municipalities are provided with national grants to carry out these responsibilities and collect various taxes, fees they charge as per available legislation.

4.2.5.2 Tanzania municipal performance management, measurement, and reporting systems

As reported by the United Cities and Local Governments of Africa (2018:112), the assessment of the performance of municipalities' service delivery is one of the critical priorities of the Tanzanian government. The performance assessment focuses on the municipalities' compliance with directives issued by the line ministries and, where possible, sanctions are imposed when appropriate. In addition, the municipalities are audited annually for their performance, and their reports are shared with the parliament of the United Republic of Tanzania.

Donasian (2015:2) states that in 2000, the Tanzania government introduced a Public Service Reform Program (PSRP) to enhance public service delivery by installing an integrated performance management system, which intended to improve the efficient delivery of services by municipalities to communities through enhanced accountability and resource management. Similarly, to enhance employees' performance, the Open Performance Review and Appraisal System (OPRAS) was introduced in municipalities and the system was created to promote employee performance and accountability by setting organisational objectives (Donasian, 2015:3).

Gaspar and Mkasiwa (2015:430) outline that Tanzanian municipalities provide multiple reports, which include, amongst others, the performance measurement reports, yearly reports, quarterly progress reports, and the local authorities accounts committee (LAAC) reports. These reports are instruments used to provide the politicians and other stakeholders with the assessment of performance relating to how municipalities perform their work. For financial reporting (PriceWaterhouseCoopers, 2016:33), reports that municipalities in Tanzania must provide monthly financial reports covering their income and expenditure for the month. The municipality is expected to submit these reports to the Council Director and Finance Committee and the monthly financial reports must reflect reconciliation for bank balances and staff advances. In addition to the monthly reports, municipalities must prepare in year reports that are submitted every quarter.

4.2.5.3 Forms, mechanisms and structures of accountability for Tanzania's municipalities

Katomero (2017:12) points out that in Tanzania, political accountability is an essential part of the municipalities as councillors are required to account for councils and their political parties. Mdee and Thorley (2016:10) indicate that municipalities commit to a social agreement with the citizens through a Client Service Delivery Charter (CSDC). As part of political and legal accountability, municipalities must account to the Minister of Local Government as prescribed by Section 171(1) of the *Local Government Laws Principal Registration Act, 1999* (Act 14 of 1999) revised in 2000. Furthermore, Act No 6 of 1999, Section 174 (d), requires municipalities to be accountable to the central government for implementing policies and regulatory frameworks of the republic.

Several institutions contribute to the legal accountability of the Tanzanian municipalities and these institutions include the Public Procurement Regulatory Authority (PPRA), which is responsible for all procurement activities and municipalities report their activities to this authority on procurement-related issues. In addition to the accountability to PPRA, municipalities are further required to account to the Public Procurement Appeals Authority (PPAA), which is responsible for addressing complaints relating to procurement within municipalities.

As part of legal accountability, the Tanzanian National Audit Office (NAO) (2019:2) reports that the Controller and Auditor-General audit the municipalities and focuses on human resources, internal controls, and assurance, as well as budget preparations and implementation. Kessy (2020:1) mentions the existence of oversight structures that promote legal accountability, which are the Secretariat for Ethics, the Bureau for Prevention and Combating of Corruption (PCCB), Human Rights Commission and Good Governance (CHRGG), NAO; and the committees of parliament.

As part of hierarchical accountability, PricewaterhouseCoopers (2016:30) reports that the municipalities in Tanzania are accountable to their respective Regional Administrative Secretariat (RAS), which is supervised by a Regional Commissioner established under Article 61 of the Constitution. Kessy (2020:10) posits that councillors sometimes complain that they cannot hold the District Executive Director as well as the Town Executive Director to be accountable because they are appointed by the President. The challenge also includes heads of various municipal departments who are employed by the Local Government's Minister and therefore, key officials in Tanzania municipalities are accountable to the President and the Minister of Local Government.

Having discussed Tanzania, the next African country will be Ghana.

4.2.6 Ghana

Akudugu (2018:406) opines that Ghana has been one of the stable African democracies. Since the promulgation of the 1992 Constitution, Ghana has held peaceful democratic elections, leading to the transfer of power from one political party to another. Zakaria (2014:24) remarks that the country is one of 16 countries in West Africa and is the first colonised in sub-Saharan Africa to accomplish its political independence and follows Nigeria as the second-largest economy in West Africa.

4.2.6.1 Ghana's municipal structures, roles and functions

Ghana, as part of improving the role of its municipal structures, decentralised certain of the central government powers and functions and the process led to administrative units referred to as Metropolitan, Municipal and District Assemblies (Akudugu, 2018:407). Mensah, Bawole and Ahenkan (2017:612) believe that significant decentralisation was driven by the 1992 constitution of Ghana and Article 252(1) and (2) of the Constitution provides for the establishment of the District Assemblies Common Fund (DACF) with its apportionment of not less than 7.5% of the total revenues of Ghana.

Similar to the Tanzanian environment, the Chief Executive Officers (CEOs) who lead district and metropolitan assemblies, as well as regional ministers are responsible for Regional Coordinating Councils are appointed by the state President of which two-thirds of the assemblies should also approve their appointment (Abdul-Rahaman & Adusah-Karikari, 2019:659). The structure of Ghana local government is depicted by Figure 4.7 below:

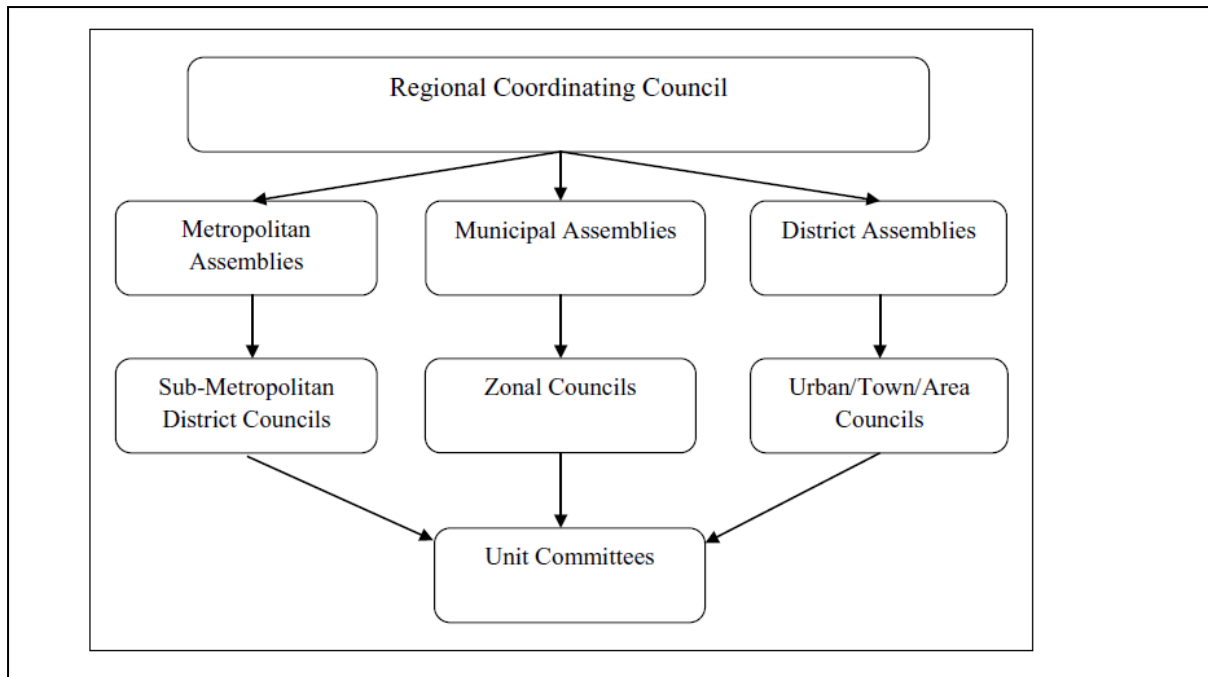


Figure 4.7: Ghana local government structure

Source: Abdul-Rahaman and Adusah-Karikari (2019:659).

Zakaria (2015:28) states municipalities perform various forms of functions, such as being responsible for health and control of disease, provision of primary and middle-level education as well as provision of water to their communities. Additionally, the municipalities should collect waste, coordinate, and support agricultural extension, electricity, planning and development, as well as road infrastructure. Further, Zakaria (2015:30) indicates that municipalities manage market centres, develop communities, disaster relief, tourism, fire services, sports development and social welfare.

4.2.6.2 Ghana municipal performance management, measurement and reporting systems

Zakaria (2015:152) states that Ghana introduced the District Development Facility (DDF) and the Functional Organisational Assessment Tool (FOAT) as strategies to improve the performance of municipalities. The DDF and FOAT improvement tools evaluate municipal performance, covering financial, internal processes, learning and innovation, and citizens' attitudes.

Bawole and Ibrahim (2017:598) indicate that FOAT was introduced in 2008 to assess how metropolitan, municipal and district assemblies (MMDAs) conform with the legal instruments governing their work. The MMDAs that comply and progress through the annual FOAT assessment is further granted funds through the DDF, to assist in delivering their developmental plans. Akuduku (2018:415) supports Bawole and Ibrahim (2017) by pointing out that the DDF contributes and encourages municipalities' performance and service delivery to communities. This contribution is regarded as the results-based funding to encourage municipalities' performance and institutional capacity to deliver services to their communities.

The Ghana Local Government Service Secretariat (2016:i) reports that for staff performance, the Local Government Service (LGS) developed a performance management system (PMS) based on service delivery standards (SDS). The process is a systematic process for improving performance by developing staff and teams' performance to enhance productivity. In addition, the system is also intended to develop individual competencies, increase job satisfaction, and achieve the full potential of all staff. The PMS is for the municipal employees in the service in line with Section 6(e) of the *Local Government Service Act, 2003* (Act 656 of 2003) and it provides for the completion of performance contracts and appraisals with clear, quantifiable objectives and indicators for achieving the municipal organisational objectives (Local Government Service Secretariat, 2016:i).

As part of performance reporting, Section 72 of the *Local Government Act, 2016* (Act 936 of 2016) provides that the council should submit an annual report that entails its operations and activities after receiving an audit report. In addition, the annual report of the council should include the report of the Auditor-General and should be submitted to parliament through the Minister of Local Government.

4.2.6.3 Forms, mechanisms and structures of accountability for Ghana's municipalities

Bawole and Ibrahim (2016:603) state that in compliance with financial and legal accountability, municipalities in Ghana must present their yearly accounts statement which provides details about resource usage. In addition, for political accountability, the district development plans are supervised and approved by the central government through the local government ministry and national development planning commission. Regarding financial accountability and legal accountability, Section 133 of the *Local Government Act, 2016* (Act 936 of 2016) provides that the financial records must be kept. The district administrator must account to the Auditor-General after the end of the financial year. Section 133 further states that the Auditor-General will present the municipal audit reports to parliament.

In line with political accountability, Zakaria (2014:128) reports that the municipalities are expected to be accountable to RCCs by providing quarterly performance reports shared with the national government. This political and hierarchical accountability shows performance and implementation of the national priorities at the local level. In addition, for hierarchical accountability, heads of various departments at the municipality level account to Coordinating Directors and the Chief Executives. Atsu (2018:38) refers to the establishment of social audits committee by municipalities.

These committees create platforms for communities to make inputs in preparing budgets, tracking, and reporting findings on the budget's expenditure process in the Assembly. Furthermore, the social audit committee visits various households to investigate the implementation of multiple programmes and environmental-related factors. In strengthening political accountability, the *Local Government Act, 2016* (Act 936 of 2016) provides for establishing the Public Relation and Complaints Committee (PURCC) in all District Assemblies to help address citizens' grievances and complaints. For financial and legal accountability, Musah-Surugu, Owusu, Yankson and Ayisi (2018:67) state that all municipalities in Ghana must use their budget to allocate finances to planned programmes and districts must fulfil their legal responsibility to include matters of climate change into the budgets.

The above discussions surveyed the international practices of municipal performance and accountability in selected countries with an objective to draw lessons. The review of these practices provides a similarity with the South African local government, while some of the methods are lessons that can enhance the current practices of municipal performance and accountability in South Africa.

Having discussed the international selected countries municipal performance and accountability practices, the next session provides a synthesis and lessons learned from the selected countries, which will be considered to contribute to improving the South African system.

4.3 Synthesis and lessons from international experiences of municipal performance and forms of accountability

The analysis of selected countries was guided by various factors identified in Chapter three, which reviewed the literature on performance and accountability, which focused on performance management, performance measurement, performance reporting, performance indicators, various forms of accountability and accountability structures. The literature on international practices reveals that municipalities continue to be a strategic platform that various governments use to provide services directly to communities despite facing numerous challenges.

As OECD (2016:43) reports, the selected countries' synopsis indicates that municipalities' size varies and, in some countries, some are three-tiered or single-tiered. Similarly, a continental pattern guides the formation of municipalities as some are dependent on the central government while others have been empowered through decentralisation of powers. This is also applicable to the South African context as the size of municipalities vary and are also categorised according to their sizes as defined in Section 1.7.4 of Chapter one.

As argued by Brusca and Montesinos (2016:510), some countries' analysis reveals that the performance reporting system, which was influenced by NPM reforms such as UK, New Zealand, and Australia, has more established systems than others. In the African continent, the indication is that their performance and accountability systems continue to improve and can be developed further. It is also evident that there are multiple structures responsible for the performance and accountability of municipalities in these countries. The literature reveals that in all the selected countries, performance reporting and various forms of accountability such as financial, political, and legal accountability are practised as per the provision of the country's existing pieces of legislation.

China, for example, provide lessons that relate to creating competition amongst municipalities to achieve certain national set performance targets relating to social and economic targets. In addition, the communities' public survey to assess the performance of municipalities and further influence the promotion of the CCP cadres can encourage stewardship amongst councillors and municipal officials. In Australia, the state of Victoria developed the LGPRF, which is mandatory for all Victorian municipalities and provide consistency in performance reporting. New Zealand has an independent assessment programme where municipalities are assessed independently on four priority areas and are provided with grading for their performance.

In Ghana and Tanzania, similar to other countries such as China, United Kingdom, Australia, various performance management tools have been developed to improve municipalities' performance. In Ghana, the DDF and FOAT encourage performance-based grants to municipalities that have complied with the performance indicators. The establishment of the Social Audit Committee by Ghana to play an oversight role and visit communities to assess the extent of services. In Tanzania, the OPRAS and PSRP are systems developed to encourage the performance and accountability of municipalities.

It is evident that countries are taking several initiatives to improve the performance and accountability of municipalities as they remain critical to changing the lives and developing societies. Table 4.5 provides a summary of the performance and accountability practices by the municipalities of selected countries as analysed above:

Table 4.5: Tabulated summary of performance and accountability systems of selected cases

Selected Case	Performance Management, Measurement, and indicators	Performance Reporting instruments	Forms of Accountability	Mechanisms and structures of Accountability
China	<ul style="list-style-type: none"> • Political performance indicators • Performance management system • Established of performance management and supervision office • Established of the Joint Conference on Governance Performance Work • Target Responsibility performance system (TRS) • Citizens surveys and grading of official's performance 	Performance reports Annual reports	Political accountability Legal accountability Hierarchical accountability Financial accountability	Local financial audits Auditor=General Chinese accountability framework Chinese Communist Party superior committees Chinese Communist Party- Political bureau
United Kingdom	<ul style="list-style-type: none"> • Comprehensive Performance Assessments system • Best Value System • Local Area Agreements • Comprehensive Area Assessments • Audit Commission for auditing performance • National plan indicators in line with central government • Decentralisation of performance management system • Voluntary peer review systems 	Financial reporting Annual reports	Political accountability Legal accountability Hierarchical accountability Financial accountability	National Audit Office Parliament Parliamentary committees Public Service Agreements Local Municipal audit committees Secretary of State for local government Prime Minister Delivery Unit HM Treasury Cabinet Office Minister of Housing

				Strategy Unit
Australia	<ul style="list-style-type: none"> • States Municipal performance indicator framework • Develop long term plans to guide plans and indicator setting • Victoria Local government performance reporting framework • Develop service and financial indicators • Community satisfaction survey • Victorian Auditor-General Office performance reporting system 	<p>Annual report</p> <p>Performance audits</p> <p>Produce five year and annual corporate plans</p> <p>Reports to the Minister of local government</p>	<p>Political accountability</p> <p>Legal accountability</p> <p>Hierarchical accountability</p> <p>Financial accountability</p>	<p>Auditor-General</p> <p>Department of Local government</p> <p>Parliament</p> <p>Parliamentary committees</p> <p>LGPRF steering committee</p>
New Zealand	<ul style="list-style-type: none"> • Council Mark local government excellence grading system • Local government financial reporting and prudence regulations indicators on financial and infrastructure mandatory to municipalities • Set targets by municipalities • New Zealand local government outcome-based model • Financial performance measures • Service standards 	<p>Service performance information reports</p> <p>Annual reports</p> <p>Audit reports</p>	<p>Political accountability</p> <p>Legal accountability</p> <p>Hierarchical accountability</p> <p>Financial accountability</p>	<p>Office of the Auditor General</p> <p>New Zealand Parliament</p> <p>Parliament select committees on Governance and Administration</p> <p>Minister and Cabinet</p> <p>Serious Fraud Office</p> <p>Commissioner of environment</p> <p>Ombudsman</p> <p>Department of Internal Affairs</p>
Tanzania	<ul style="list-style-type: none"> • Public Service Reform programme • Performance Management system • Open Review Performance and Appraisal system (OPRAS) • Municipal set performance targets and indicators as per their plans 	<p>Annual Reports</p> <p>CDG reports and quarterly council assessments reports</p> <p>Council Financial and Development Reports (CDR)</p> <p>Council financial reports</p>	<p>Political accountability</p> <p>Legal accountability</p> <p>Hierarchical accountability</p> <p>Financial accountability</p>	<p>Controller and Auditor-General</p> <p>Local council accounts committee</p> <p>Council Director</p> <p>Finance Committee</p> <p>Client Service Delivery Charter</p>

				Minister of local government Public Procurement Regulatory Authority (PPRA) Regional Administrative Secretariat (RAS)
Ghana	District Development Facility (DDF) Functional Organisational Assessment Tool (FOAT) Municipal set performance targets and indicators Minimum Conditions and Performance Measures Local government act, 2016 Performance Grants system to encourage performance	Annual Report Quarterly performance reports	Political accountability Legal accountability Hierarchical accountability Financial accountability	Auditor-General Regional Coordinating Councils National Development Planning Commission Office of the District Assembly Common Fund Ministry of local government

Source: Researcher's own.

Table 4.5 above provides a summary of the practices of municipal performance and accountability in the selected countries and some of the practices have similarities with current South African municipalities' practices, such as auditing, annual reports, and oversight committees. In addition, the synthesis of international experiences provide more evidence of the need for integrated approach to performance and accountability. This is evidenced by the approach of the selected countries on performance and accountability of their municipalities which is driven by integration of various elements. An example is evidenced through some of performance framework and accountability practices as tabulated in Table 4.5. The various forms of accountability in some of the countries such as UK, New Zealand and China are linked to clear performance requirements, thus emphasising integrated performance and accountability in practice and policy.

An example of an integrated approach is the the New Zealand local government outcome-based model, which incorporates both elements of performance and accountability into practice. In addition the Functional Organisational Assessment Tool (FOAT) of Ghana provides an integration of performance of municipalities and financial accountability. Based on these lessons learned from selected international countries, it can be argued that an integrated approach to performance and accountability can contribute to enhancing efficiency of South African municipalities.

Despite the existence of various legislation and regulation, the South African local government lacks a comprehensive performance and accountability framework for municipalities. The current practices are guided by numerous documents, which sometimes are subjected to misinterpretation and non-compliance. It is evident from Table 4.5 that there are lessons that South Africa can learn and improve on.

4.4 CONCLUSION

This chapter's purpose was to respond to the research question, what are the international practices of accountability and performance that Gauteng municipalities can adopt? Chapter four surveyed international experience practices through selected countries to assess the extent of the existing similarities of the performance and accountability systems. Furthermore, the chapter drew lessons that can be used to contribute to enhancing current municipal performance and accountability practices through the development of a performance and accountability framework. The literature on international experiences reveals that municipalities' performance and accountability systems are faced with challenges, and South Africa is no exception.

Furthermore, the literature reveals that most countries have developed guiding performance management frameworks to direct how their municipalities should address performance and accountability related issues. There are also existing accountability structures that confirm the multiplicity of accountability structures as per the literature review and these structures of accountability provide a picture of the complexity of the public sector.

The lessons to be gained from the practices of selected countries are crucial to the development of the performance and accountability framework. Compared to the current South African municipalities, it is evident that most countries have developed frameworks for municipalities, while South Africa is guided by various pieces of legislation, regulations, and national treasury instruction notes. In comparison South Africa has the existence of different approaches compared to having a single and integrated performance and accountability framework. The importance of improving current South African municipal performance and accountabilities remains particularly important in providing services and changing the ordinary lives of communities. As argued by Rivenbark, Fasielo and Adamo (2019:545), service delivery challenges within municipalities demand higher levels of accountability by residents, leading to performance improvement. In addition, accountability should advocate for performance yardsticks to gauge service delivery's successes based on the closeness of this level of government to citizens.

The lessons arising from the above also provide an opportunity to develop the proposed performance and accountability framework for municipalities. Having discussed and explored international experiences, it is important to focus on the role and functions of the municipalities in contemporary South Africa. The next chapter briefly surveys the role and functions of the South African municipalities and provide a foundation to analyse performance and accountability practices.

CHAPTER FIVE: SURVEY OF THE ROLE AND FUNCTIONS OF MUNICIPALITIES IN CONTEMPORARY SOUTH AFRICA

5.1 INTRODUCTION

Chapter four drew lessons from municipalities of selected countries with a focus on their roles, functions, performance, and forms and structures of accountability. In addition, the analysis of selected countries provides practices and lessons that need to be considered by the South African municipalities. These lessons, such as the development of integrated performance framework guiding municipalities, citizen surveys, independent assessment of municipalities and performance related grants can contribute to developing a performance and accountability framework of Gauteng municipalities.

Chapter five serves as an essential pillar of the study and addresses one of the research objectives to contextualise South African municipalities' role and functions in contemporary South Africa. Chapter five further responds to the research question, "What are the key roles and functions of the municipalities in contemporary South Africa?" The purpose of discussing and exploring the functions and roles of municipalities in contemporary South Africa is to ensure that lessons learned from international practices are located within the proper context.

To discuss the role and functions of municipalities in contemporary South Africa, Chapter five provides a context by briefly exploring the South African government systems. The discussions are followed by an overview of the local government system of South Africa, constitutional and legislative framework governing municipalities' role and functions. In addition to broader constitutional and legislative functions, Chapter five discusses planning and policy development within municipalities, municipalities' administration and municipal finance and financial management. The reason for discussing these factors is their linkages to performance and accountability, and the generic administrative functions of public administration addressed in Chapter two.

5.2 A GLANCE OF THE CONTEMPORARY SOUTH AFRICAN GOVERNMENT SYSTEM

South Africa, as compared to other countries, is a unitary state guided by constitutional democracy, which provides through Section 2 of the Constitution that any law or conduct inconsistent with its provisions is invalid and any rules or regulations approved by parliament must pass the constitutional means test. Section 44 (1) of the Constitution provides that the National Assembly has powers to change or pass laws affecting the country (South Africa, 1996). In addition to the national legislative authority, Madumo (2017:149) states that the country is headed by the President who appoints the national executive of government or cabinet, which comprises of Ministers that are members assigned to various line function departments.

Mahofa (2017:2) expresses that the South African economy has an uneven distribution of economic activity when comparing its low-income regions and metropolitan areas. This uneven distribution also affects the various categories of municipalities that severely impact their capability to perform and account for multiple aspects. As a democratic state, the South African government holds elections every five years for the elections of the national and provincial legislature as well as local government elections to elect municipal representatives. Dube (2016:35) comments about the contemporary South African government's model, which provides for separation of the executive, legislature, and the judiciary. The judicial authority level comprises of various court structures such as the highest court, which is the Constitutional Court, Supreme Court of Appeal, courts of high divisions and Magistrates. The courts focus on the adjudication of disputes and interpretation of South African law.

In addition, other independent constitutional structures are responsible for providing oversight to the Executive and promoting accountability of performance in various government institutions, such as departments and municipalities. Those institutions include the Public Protector; Auditor-General; Human Rights Commission; Commission for the Promotion and Protection of the Rights of Cultural, Religious and Linguistic Communities; Commission on Gender Equality; and, Independent Electoral Commission. They are also accountable to parliament and continue to be responsible for promoting accountability and performance within the various departments.

Section 103 (1) of the Constitution establishes the provinces, of which South Africa has nine, one of which, Gauteng, is the focus of the study. In addition to provinces, the Constitution establishes the local government system consisting of municipalities and their executive and legislative authority is entrusted in its council (South Africa, 1996).

Prior to the democratic transition, the South African system of local government reflected both the segregation patterns and the overall policy of white control. White local authorities were elected and politically accountable to their electorates (South African Institute of Race Relations, 2014). Sheoraj (2015:171) argues that the South African local government has gone through various reforms to meet the developmental needs stipulated by the Constitution. The above has provided the foundation by discussing the model of the South African government. The section has further discussed the three spheres of the state of South Africa. As the study focuses on the third sphere, the next section discusses the local government system of South Africa.

5.3 A SYNOPSIS OF THE SOUTH AFRICAN LOCAL GOVERNMENT

Ndevu and Muller (2018:181) posit that as the sphere closest to the citizens in their respective communities, local government has an essential role in providing services and developing its local areas of jurisdiction. Govender and Reddy (2019:84) posit that the South African local government system continues to evolve and, due to its functions, is at the forefront of service delivery to communities. Further, Govender and Reddy (2019:84) believe that the "*Organised Local Government Act*" of 1997 laid the foundation for various pieces of legislation governing local government. In addition, Sithole and Mathonsi (2015:12) refer to three developmental phases that informed the South African local government, which the first phase was guided by the enactment of the *Local Government Transition Act*, 1993 (Act 209 of 1993) and setting up the local negotiating forum. The second phase relates to the elections held during the period of 1995/1996, which led to integrated municipalities and the final, third phase was the election of 5 December 2000, which also led to the division of the current contemporary municipalities into various categories (Sithole & Mathonsi, 2015:2). There are three categories of municipalities, namely A, B, and C. and Table 5.1 presents a summary of the categories:

Table 5.1: Summary of Municipal categories

Category	Definition	Municipality name
Category A	A municipality, which has exclusive municipal executive and legislative authority	Metropolitan municipality
Category B	A municipality that shares municipal executive and legislative power in its area with a category C,	Local municipality
Category C	A municipality with municipal executive and legislative authority in an area that includes more than one municipality and is referred to as a district municipality	District Municipality

Source: Local Government: Municipal Structures Act, 1998a (Act 117 of 1998).

Following the 2000 municipal elections, several operational challenges were experienced, such as the operations of cross-boundary municipalities and the role of secondary cities and district municipalities. SALGA (2015:31) further reports that post the demarcations of boundaries in 2011, 47 district municipalities were established, and by 2016 they were reduced to 44, with two additional metropolitan areas and five fewer local municipalities. The demarcation process has posed numerous challenges, including community objections and protests for the establishment of new municipalities. The complaints and demands were used to register communities' discontent about the demarcation decisions (Mathoho, 2015).

The Municipal Demarcation Board's work resulted in the disestablishment, merger, and incorporation of municipalities during 2015. This led to the number of municipalities from 278 to 257 of which Figure 5.1 below is a graphical illustration of the evolution of municipalities pre-1996 to the last local government elections of 2016:

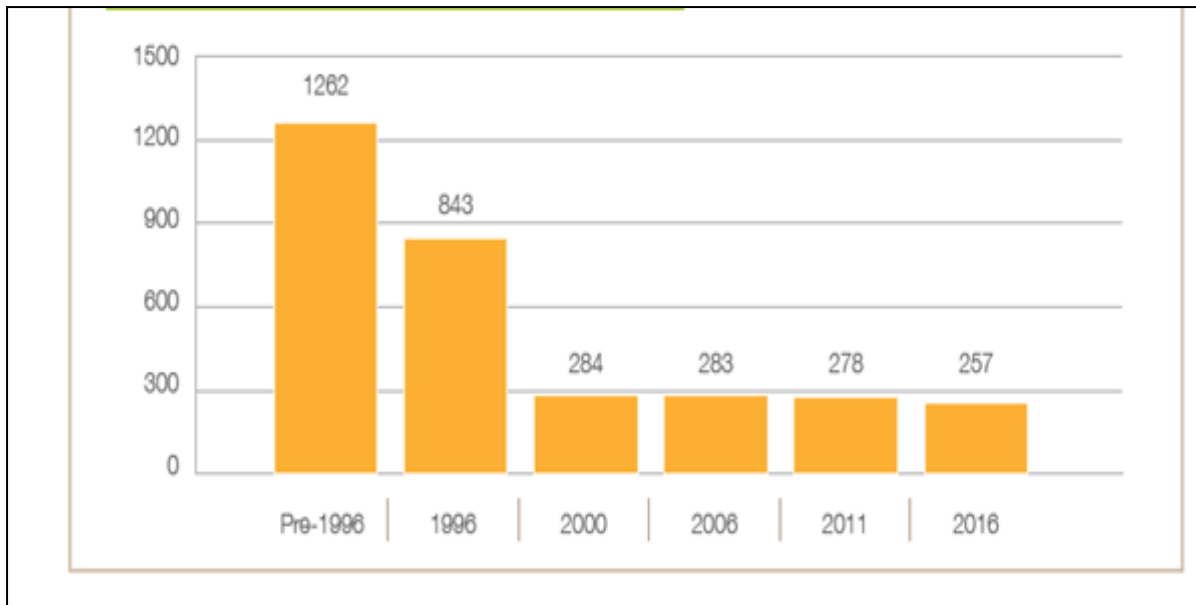


Figure 5.1: Reduction of municipalities pre-1996 to 2016

Source: Municipal Demarcation Board Annual Report (2016:31).

5.4 GUIDING TENETS, FUNCTIONS AND ROLES OF MUNICIPALITIES

The legislative environmental context of the South African local government is both comprehensive and complex and Madumo (2017:63) believes that the available pieces of legislation have led to significant advances in creating a contemporary local government system. The study will focus on the following pieces of legislation which guides the role and functions of municipalities, and this will be done through a synopsis of relevant sections, the Constitution, *Local Government: Municipal Systems Act, 2000* (Act 32 of 2000), *Local Government: Municipal Structures Act, 1998* (Act 117 of 1998) and *the Local Government: Municipal Finance Management Act, 2003* (Act 56 of 2003). These pieces of legislation provide for the specific functions, roles, structural requirements, delivery of services, performance system, accountability requirements, and financial management.

5.4.1 Constitution of the Republic of South Africa

Madue (2015:89) states that the Constitution provides for local government objectives that must guide municipalities' overall functions and the ideals espoused by the Constitution provide for accountable government for local communities through provision of services, promotion of social and economic development, a safe and healthy environment, as well as local engagement with communities. Section 156 of the Constitution assigns powers and functions to municipalities and Section 229 provides fiscal capabilities to impose rates and taxes (South Africa, 1996). Table 5.2 below provide for functions of municipalities as per the Constitution:

Table 5.2: Schedule 4 and 5 of the SA Constitutions on the functions of municipalities

Schedule 4 Part B of the Constitution	Schedule 5 Part B of the Constitution
Air Pollution	To control and license selling food to the public.
Building regulations	Local amenities.
Childcare facilities	Municipal parks and recreation.
Electricity	Municipal roads.
Gas reticulation	Refuse removal.
Firefighting services	Refuse dumps.
Local tourism	Solid waste disposal.
Municipal airports	Traffic as well as parking.
Municipal planning	Street lighting.
Municipal health services	
Stormwater management systems	
Potable water supply; domestic waste water; and sewage disposal systems	

Source: Constitution of South Africa (1996).

The *Local Government Municipal Systems Act, 2000* (Act 32 of 2000) provides that a municipality must prioritise the local community's basic needs and must be equitable, accessible and be financially sustainable. In addition to the Constitutional functions of municipalities, the *Local Government Municipal Structures Act, 1998* (Act 117 of 1998) provides for functions and powers between the district and local municipalities for which the district municipalities provide portable water supply, and bulk supply of electricity (supply, transmission, distribution). Further, the district municipality should be responsible for municipal roads, within their area of jurisdiction.

The above discussions have provided a brief overview of the Constitution and which sections provide for the roles and functions of municipalities, and the next section summarises key legislative provisions concerning the roles and functions of municipalities.

5.4.2 Summary of critical local government legislation

Madue (2015:92) posits that the various legislations that were put in place following the Constitution was meant to give constitutional provisions, such as establishing municipal structures, systems, financial management and administration. Table 5.2 provides a summary of key sections relating to the roles and functions of municipalities. It covers the sections of the *Local Government: Municipal Systems Act, 2000* (Act 32 of 2000), *Local Government: Municipal Structures Act, 1998* (Act 117 of 1998) and the *Municipal Finance Management Act, 2003* (Act 56 of 2003). Table 5.3 provides a summary of the critical sections relating to the functioning of municipalities.

Table 5.3: Summary of critical sections of local government legislation dealing with functions and roles of municipalities

Local government legislation	Specific sections relating to functions of the municipalities
Local Government: Municipal Systems Act, 2000 (Act 32 of 2000)	<ul style="list-style-type: none"> • Section 23 provides for municipal planning to be developmentally oriented to meet the community needs. • Section 38 is about the establishment of a performance management system. • Section 51 is about the establishment and organisation of the municipal administration.
Local Government: Municipal Structures Act, 1998 (Act No 117 of 1998)	<ul style="list-style-type: none"> • The Act provides for internal structures of municipalities, such as Section 79 and 80 committees.

Source: Researcher's own.

The objective of the above mentioned pieces of legislation on Table 5.3. is to complement the Constitution's provisions on the powers and functions of municipalities. This is argued further by Madue (2015:92) who states that complementing the Constitution by being more explicit on roles and functions of municipalities, other pieces of legislation allocate municipalities certain powers to administer specific functions listed in Schedule 4 and 5 of the Act.

The above legislation has provided an understanding on the functions of municipalities which include performance and accountability. It can be argued that the existence of various pieces of legislation to guide the role and functions of local government lacks integration as each act separately defines factors of performance and accountability separately. The existence of regulations that supports the implementation of these legislations further lacks the provision of an integrated approach as regulations focuses separately on elements of performance and accountability separately. This fragmented legislative framework to address performance and accountability in different laws and legislation presents multiple accountability and performance challenges for municipal officials and politicians as each legislation need to be individually complied with.

The lack of integration within the legislative framework also provides a challenge for the provision of services, management, and administration of the municipalities. Despite integration being emphasised through planning, which is guided by the Integrated Development Plan (IDP), the lack of emphasise of integration in legislation presents challenges of integrated performance and accountability. It can further be argued that in line with the emphasis of integrated planning by the IDP, integration of performance and accountability should become of a pillar of effective functioning of municipalities.

To carry out their constitutional functions, Masiya, Davis and Mangai (2019:22) state that municipalities must address the community needs and ensure they have access to a minimum level of basic services. In translating these functions to services, the next section discusses service delivery as an essential aspect of municipalities' role and functions. The section highlights the importance of service delivery by municipalities, service delivery impact, and challenges experienced in South Africa.

5.5 SERVICE DELIVERY AS A STRATEGIC FUNCTION OF MUNICIPALITIES

Nkomo (2017:2) describes service delivery as an essential player in the South African municipalities, given its high poverty levels and also a contributory instrument for the creation of social inclusion. Furthermore, Nkomo (2017:2) views service delivery as an instrument intended to raise the living standard of the poor majority excluded during the apartheid years. Masuku and Jili (2019:1) believe that municipalities are a strategic governance platform to provide services to their communities as a global practice compared to other spheres of government. Additionally, Mudzanani (2016:57) posits that municipalities' service delivery concerns community needs and their priorities that require cities to manage and service delivery refers to providing water, electricity, sanitation, infrastructure, land, and housing.

Mamokhere (2019:1) points out that service delivery is a fundamental requirement in Section 152 of the Constitution. Despite service delivery being a fundamental requirement of the Constitution, Khambule and Mtapuri (2018:31) indicate that municipalities in South Africa vary in terms of capabilities and resources to comply with this obligation.

Municipalities in metropolitan and urban areas can deliver on some of the services based on their financial muscles and in contrast, those in rural areas are unable, due to the limited capacity of financial and human resources. These continue to create disparities amongst South African communities as municipalities that can generate adequate revenue can provide the services required, and those with fewer resources in their communities continue to suffer (Khambule & Mtapuri 2018:31).

The Public Service Association (2015:6) recognises that progress on service delivery has been made since the democratic transition but unequal distribution of resources remains. The improvement is also reported by Statistics South Africa (2017: xiii) when indicating that "tremendous progress has been made over the past few decades in the delivery of basic services. The Community Survey 2016 found that 89,8% of households used piped water, that 63,4% used flush toilets connected to either the public sewerage or a local septic system, that 63,9% of households receive refuse removal services, and finally that 87,6% of households had access to electricity."

5.5.1 Service delivery challenges in South African municipalities

As reported by the Public Service Association (2015:6), service delivery remains a complex and challenging task for the South African municipalities and the complexity is informed by the municipalities' historical nature, where certain groups were provided with services, and the others did not have access to them. Masuku and Jili (2019:2) believe that backlog challenges on delivery of houses, water and sanitation, and inferior quality of services continue to present challenges to municipalities. Similarly, lack of accountability, poor performance, intra- and inter political party issues impact municipal governance and delivery services to communities.

An example of the service delivery challenge is reported by the City of Johannesburg (2020b:27) by June 2019, "the city had failed to spend R482 million of the national conditional. Failure to spend conditional grants impact service delivery of services, such as housing, roads, and other strategic projects". The Gauteng Provincial Government (2020:101) reports challenges of poor maintenance of roads in Emfuleni, Rand West City and Merafong City.

Another example of service delivery challenge is the matter of disinvestment of Clover in Lichtenburg, which the Times Newspaper on 08 June 2021 reported that Clover's cheese factory is leaving the Ditsobotla Local Municipality in Lichtenburg due to poor service delivery. The company said *"poor service delivery has left it with no choice but to move the factory, which is the biggest in SA, more than 780km to KwaZulu-Natal Province. The provision of services in the area is a serious problem, according to Sunday Times, as ANC factions fight for control of Ditsobotla Local Municipality. The town has two mayors, Tsholofelo Moreo and Tebogo Buthelezi, who belong to warring factions"* (Patrick, 2021).

In addressing the lack of accountability and poor performance, Mamokhere (2019:2) argues that corruption and fraud contribute to service delivery challenges, leading to poor performance of municipalities. The views expressed can be contextualised to what institutional theory refers to as institutional isomorphism, where both internal and external factors impact the functioning of such a municipality. Another viewpoint on service delivery challenges is provided by Tshishonga (2019:161), which states that poor service delivery is about an array of challenges facing municipalities, such as the poor implementation of policies, lack of administrative capacity and coordination.

The Gauteng Provincial Government (2021:54) reports that there are low capital budgets which have impacted investment in infrastructure despite serious backlogs and are evidence of the declining state of revenue and municipal finances, as well as improve the lives of community members. To deal with service delivery challenges require implementation of policies as approved by the national government and other municipal plans. The importance of policy implementation and organisational capabilities are essential to both the performance and accountability of municipalities regarding service delivery.

In line with the public theory's view, municipalities must be stable and have administrative capabilities to provide sustainable services to communities. Furthermore, to carry out their roles and functions, municipalities must be supported by administrative capabilities hence the next section discusses the administration of municipalities and how they are structured as per available legislation.

5.6 ADMINISTRATION OF MUNICIPALITIES

In Chapter two, section 2.5 discussed the generic administrative functions of public administration and located within the context of local government functioning, therefore the discussion of municipalities' administration is to locate some of those generic administrative functions into municipalities' contextual operations.

Tshishonga (2015:70) believes that municipalities' management and administration are strategic control functions that render municipal officials accountable for their work. Evidence indicates that efficient and effective management and administration of municipalities contribute to fulfilling their constitutional obligations of delivering services to communities.

On the importance of administration, Pretorius (2017:114) argues that the administration provides a critical environment for an organisation's efficiency, such as municipalities, including systems, processes, and organisational structures. In line with public value theory to provide public value to communities, Section 51 of the *Local Government Municipal Systems Act, 2000* (Act 32 of 2000) states that a municipality must, within its administrative and financial capacity establish its administration which must have a culture of performance (South Africa, 2000).

The above provision of the *Local Government Municipal Systems Act, 2000* (Act 32 of 2000) is in line with requirements of the generic administration functions that provide for staffing, work procedures and methods, and control. These are the administrative factors that are crucial to the performance and accountability of municipalities. For municipalities to account, there must be explicit coordination and division of units and mechanisms provided by the legislation (South Africa, 2000). Pretorius (2017:115) argues that officials within the municipal administration should possess relevant knowledge and skills to manage the municipalities effectively for accountability and performance. In addition, the officials should be able to provide support to accountable governance and establish systems that are responsive to communities' needs.

For the administration's accountability and performance, Pretorius (2017:118) further points out that the municipal manager should ensure that policies, plans, and approved budgets are used to provide services and effective performance of the municipality. It is evident from the above discussion that municipal administration is critical to performance and accountability. It is also indicative that municipal administration fits well within the generic administrative functions of public administration.

The administration of the municipality is also without challenges as it operates in a political environment and the next section briefly discusses the challenges facing the administration in South African municipalities. These challenges facing administration of municipalities have the necessary impact on the performance and accountability of municipalities.

5.6.1 Challenges facing municipal administration

Reddy (2016:2) posits that a municipality comprises a council, which is a political component with legislative powers and functions to oversee the administration's executive actions. The council's composition is guided by Section 157 (2) of the Constitution through the proportional representation system for party politics in a municipality or any sphere of government. Furthermore, Reddy (2016:1) stresses that the political component, in most instances, experiences political infighting within their political parties and it leads to clashes between the political and administrative components, which affect municipal service delivery.

An example of the political infighting as reported by South African Broadcasting Corporation (2020) is that the North West co-ordinator of the ANC Interim Provincial Committee, Hlomane Chauke indicated that most municipalities are under administration and dysfunctional because of infighting within the caucuses of the ANC and the involvement of councillors in the procurement of projects. This infighting has led to poor service delivery, financial mismanagement, and maladministration (Chauke, 2020).

Another example of political infighting is raised by Phadi, Pearson and Lesaffre (2019:596) when investigating the challenges of Mogalakwena Local Municipality in Limpopo. In the research, the authors above report that in the period 2011-2017, the municipality had six mayors with at least seven acting municipal managers. To date, the municipality remains faced with political infighting, which has resulted in poor performance leading to a number of community protests (Phadi *et al.* 2019:596).

Furthermore, Phadi *et al.* (2019:596) contend that within the “Mogalakwena Local Municipality, attempts to control factional disputes by higher party and administrative structures have rendered the everyday work of municipal officials uncertain, and on some occasions even brought basic administrative procedures to a complete halt”.

Addressing the complexity of political-administrative relations, Pretorius (2017:124) believes that this relationship is complicated and various factors, such as the changing political landscape, lack of resources available to elected politicians and intra-political pressures impact the political-administrative relationship. As illustrated by the above examples, Masuku and Jili (2019:4) believe that the political-administrative relationship continues to impact the South African municipalities and has created grave challenges that are difficult to deal with.

In addition to this relationship, South African municipalities face potential governance changes, resultant in introducing new political leadership with its new strategies. These challenges between political and administrative components continue to be experienced in South African municipalities, affecting the level of planning and policy development, as well as performance and accountability (Masuku & Jili, 2019:4).

While various pieces of legislation provide for differentiation of roles between the administration and councillors who are politicians, the challenge lies in how political parties continue to provide the necessary training and development for those elected to understand the planning, policy development and municipal systems of delegations.

The importance of policy development and municipal systems, such as delegations can minimise some of these challenges that are affecting the administration of municipalities. To understand the importance of planning, policy development and systems of municipalities, the next section discusses these factors and how they relate to performance, as well as accountability.

5.7 MUNICIPAL PLANNING, POLICIES AND SYSTEMS

Van Der Berg (2019:4) opines those cities that are part of municipalities' role have always been regarded as forerunners of the advancement and evolution of societies. Additionally, cities continue to drive a viable developmental agenda which breeds expansive informal settlements, increasing pollution, poor land use management and increasing activities of crime. Madumo (2017:125) states that the significance of local government in developed countries is aligned to industrialisation, contributing to people's movement from underdeveloped areas to more advanced areas.

The rapid development of cities and industrialisation translate to population growth and the inability to respond to municipalities' service delivery challenges. These challenges that face cities demand continuous planning and policy development to respond to cities' growing development. The next section outlines municipal planning and how it contributes to performance and accountability in the context of service delivery.

5.7.1 Municipal planning

Planning is a path to address the challenges faced by municipalities and play a significant role to promote the local development of communities. In addition, as a governance tool, planning is shaped by contextual frameworks, such as participatory planning processes and funding, and other related government activities (Van Der Berg, 2019:8). Van der Waldt (2019:5) states that Schedules 4 and 5 of the Constitution, provide core functions of municipalities as "municipal planning, regional planning and urban development".

In encouraging community involvement in municipal planning, Section 152 of the Constitution requires municipalities to involve communities and other community stakeholders to produce planning products based on community inputs. The public value theory demands that public sector institutions always engage communities to determine what plans can create value and the process provides political support and legitimacy, as required by the public value theory.

Adonis and Van der Walt (2017:43) report that the South African local planning model prescribes the development of the IDP, which is intended to guide all development activities that the municipality should engage in for five years. In addition to being a strategic guide to the development of municipalities, Adonis and Van der Walt (2017:43) further argue that the municipal IDPs are regarded as the most effective tool through which service delivery and development are driven and are a foundation for a performance and management system of a municipality. The IDP should guide the municipality to develop performance indicators, measures, and a performance management system that will determine the performance of the municipality that guides the development of performance contracts of employees.

The IDP creates political and hierarchical forms of accountability as both councillors and officials need to account for implementing the IDP. As part of their planning, municipalities must ensure the integration of the Provinces' Growth and Development Plan (PGDP) to the IDPs. Furthermore, the Spatial Development Framework (SDF) guides the prioritisation of the goals and consideration of spatial realities, such as urban development, residential areas, development of infrastructure, and economic growth points (Van der Waldt 2019:8).

To give effect to municipal plans and priorities, various policies need to be developed to ensure implementation. Policy development is critical to the implementation of municipal priorities and strategies. The next section discusses municipal policy development and various kinds of policies required to give effect to some legislative functions and roles of municipalities.

5.7.2 Municipal policy development process

As one of the generic administrative functions, policymaking remains a strategic tool to drive and achieve municipalities' functions and roles. Sirovha (2017:38) refers to policy as the desired action informed by the party's political vision in power. In addition, developing a policy should be informed by an identified problem, and the government's decision to address that problem. As part of the government, municipalities must also develop policies to address specific issues and functions.

The demand for policies within the local government is raised by the Public Affairs Research Institute (PARI) (2015:20), which reports that even the smallest municipality is required to have an enormous number of policies in place, in terms of prevailing legislation. The purpose of these policies ranges from municipal borrowing to the use of cellular telephones and are intended to improve the control environment within municipalities and contribute to improved oversight, accountability, and the allocation of municipal resources (PARI, 2016:20). Table 5.4 provides examples of the strategic policies that municipalities must develop as part of their management and administration. These policies are crucial to the municipality's performance, which also requires accountability on their part.

Table 5.4: Summary of compliant policies required within each municipality

Category of policy	Purpose of the policy
<ul style="list-style-type: none"> • Indigent policy 	<p>Municipalities deliver a range of services to the indigent. The policy is intended to cover issues, such as</p> <ul style="list-style-type: none"> • Free basic water • Free basic sanitation. • Solid waste services • Electricity basic support tariff (free basic electricity) • Zero-rating of low-value properties
<ul style="list-style-type: none"> • Property rates policy 	<p>The municipality may charge rates on property and surcharges on fees for services.</p>

<ul style="list-style-type: none"> • Credit Control and Debt Collection 	Policy for collecting money due and payable to the municipality. A municipality should adopt a policy for debt collection and credit control.
<ul style="list-style-type: none"> • Financial policies (Supply Chain Management policies, revenue generation etc.) 	Municipal Finance regulations published in terms of MFMA requires each municipality to develop a supply chain management policy.
<ul style="list-style-type: none"> • Performance Management Policy 	Municipalities must develop a policy to manage the performance of individual employees and the overall performance of the municipality.

Source: Researcher's own.

Despite the existence of many municipal policies, the above examples of policies are crucial to the functioning, performance, and accountability of the municipalities. It is these policies of which both internal and external oversight structures measure performance and accountability. Through the development of the performance management policy, municipalities provide a platform for hierarchical accountability as employees are expected to account to their supervisors on their performance.

The second set of policies that promotes financial and legal accountability include the supply chain management policy, which focuses on procurement processes. For example, as reported in the AGSA reports over the past five years fraud and corruption have become some of the challenges contributing to lack of accountability. Therefore, the development of supply chain policies is intended to provide mechanisms in which municipal officials should account on matters of procurement and includes segregation of duties to prevent fraud and encourage accountability amongst the officials.

The third critical set of policies related to municipalities' political and legal accountability is the indigent policy. In line with the local government's constitutional objective to provide sustainable development and services to communities, municipalities must develop an indigent policy. Statistics South Africa (2017) reports that municipalities have a right to decide on how they will extend and subsidise an indigent household by stating that "the general rule is that indigent households are entitled to 6 kl of free water per household per month and 50 kWh of free electricity per household per month.

The extent to which sanitation and refuse removal services are subsidised varies from municipality to municipality". To implement the municipal policies, segregation of duties needs to be implemented and this should include developing a delegation of authority system, where either the municipal manager can delegate specific responsibilities to other managers reporting to him or her. This applies to the council as an oversight body, which can decide to delegate some of its duties to either the mayor or a council committee. The purpose of the delegation is to enhance and promote the performance, as well as accountability of municipalities (South Africa, 2000).

Having discussed the policy and key examples of policies guiding performance and accountability, the next section briefly discusses the municipal delegation system.

5.7.3 Municipal delegation system

Silva and Jalali (2020:425) opine that given the complexity of modern democratic institutions, public sector institutions, such as municipalities cannot function without bureaucracy. This governance complexity requires politicians in the form of councillors at the municipality level to delegate at least some responsibilities to the members of the administration. The *Local Government Municipal Systems Act, 2000* (Act 32 of 2000) stipulates the need to establish the delegation system, maximising administrative and operational efficiency. The delegation system is an essential contributor to improving performance and accountability, as divisions of roles and functions are clarified between the different role-players within the municipality (South Africa, 2000).

Lyons (2016:1) further argues that the delegation system can be regarded as a formal process to transfer authority to make decisions and promote either political or hierarchical accountability within an organisation. In addition, Lyons (2016:1) who regards delegation as a method that happens in stages and benefits the organisation, identifies five prescriptions of delegations of authority. Delegation as a critical function requires open engagement between the supervisor and the employee for an effective delegation system.

The *Local Government Municipal Systems Act, 2000* (Act 32 of 2000) stipulates that the municipality must delegate suitable powers, excluding those powers cited in Section 160 (2) of the Constitution such being the setting of tariffs, entering into a service delivery agreement, and the approval and amendment of the IDP. Additionally, the municipality can delegate any political structure or municipal employee to execute responsibilities within certain boundaries of authority (South Africa, 2000). In line with the stewardship theory, the principals who are councillors can delegate specific responsibilities to the management. It is evident from the legislation that the delegation of authority system is intended to promote accountability and efficient performance amongst various authorities within a municipality. As Lyon (2016) opines, delegation leads to effective accountability from those who have been delegated authority to carry out tasks and functions.

Having discussed municipalities' roles and functions, including their administrative capabilities, service delivery role, and policy development, resourcing those functions is essential to achieve their goals. Financial resources are critical to both human resources and policy instruments, as well as in promoting various forms of accountability, such as legal, hierarchical, and financial within an organisation, such as a municipality. To understand how financial resources play a critical role in the performance and accountability of municipalities, the next section discusses municipal financing and financial management.

5.8 REFLECTION ON MUNICIPAL FINANCIAL MANAGEMENT

Klingelhöfer, Erasmus and Mayo (2015:365) argue that municipalities having been entrusted with providing services to communities, also need to fund these services. Madumo (2017:51), in addressing financing as one of the generic administrative functions, posits that financing is a strategic driver of any organisation. On the importance of public finance, Fourie (2018:59) opines that raising public resources and setting priorities for resource allocation should be reflected on government public financial management capabilities.

The financial management capabilities include the sound, effective and efficient management of these resources. Public finance management processes support accountability and performance improvement. Municipalities' fiscal powers and functions are derived from the Constitution through Section 229. Municipal fiscal powers are about the right to levy property and service rates. Section 227 of the Constitution directs local government in each province "is entitled to an equitable share of revenue raised nationally to enable it to provide basic services and perform the functions allocated to it" as well as "to receive other allocations from national government revenue, either conditionally or unconditionally" (SALGA, 2015:84).

Oosthuizen and Thornhill (2017) believe that its objective of equitable share is to guarantee the poor communities' protection against unemployment, poverty, and inequality. The importance of financial accountability is argued by Botlhoko (2017:32), who opines that constitutional provisions, such as Sections 92 and 133 entrench accountability as a cornerstone of public financial management.

Financial accountability is regarded as an obligation of those elected and appointed in public office to justify the usage and allocation of financial resources in the public sector. In addition to Botlhoko (2017), Raga *et al.* (2018:172) report that Section 215 of the Constitution requires all government spheres to have budgets that are credible and promote accountability in the public sector. The above section has discussed municipal financial management, and the next section focuses on municipal finance sources.

5.8.1 Sources of municipal finance and equitable share

Monkam (2014:277) states that the South African municipalities are self-financing because they raise a large share of their revenue through various revenue streams, such as rates and fees for municipal services. National Treasury (2020:72) reports that municipalities, unlike provinces, have revenue-raising powers, which amount to more than a percentage of the GDP. Section 214 of the Constitution requires legislation to provide for divisions of revenue to provinces, local government, or municipalities from the national government's share (South Africa, 1996).

While own municipal revenues account for most municipal resources, National Treasury (2020:72) states that the national grants are about 30% of the total municipal budgets, while rural municipalities constitute more than 80% of their national transfers. The largest portion is allocated "through a formula that incorporates the number of poor households in each municipality and the cost of free basic services. The formula provides additional support to municipalities with lower revenue-raising capacity and includes R5.4 billion for maintenance" (National Treasury, 2020:72).

Figure 5.2 illustrates a summary of sources of municipalities' revenue.

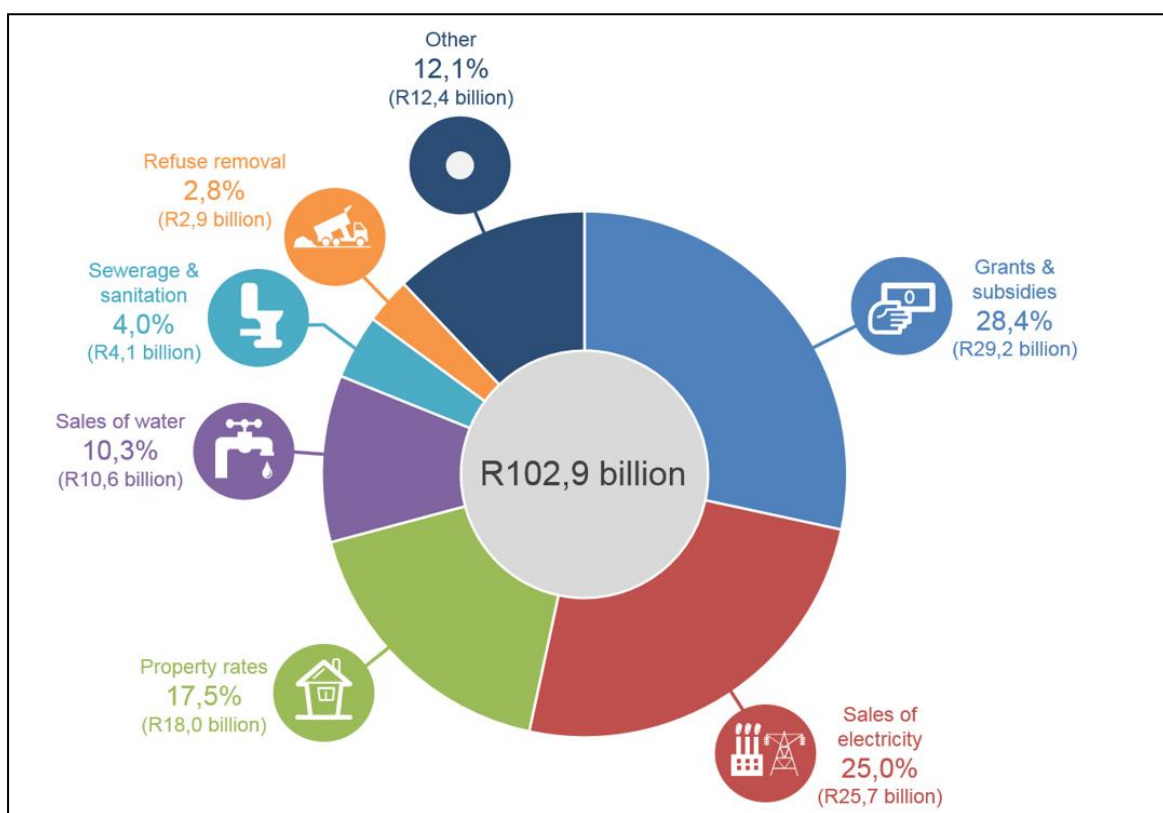


Figure 5.2: Contribution to total municipal revenue for the quarter ended in 2018

Source: Statistics South Africa (2018).

Figure 5.2 indicates sources, such as sales of water contributing 10,3%, refuse removal at 2,8%, property rates contributing 17,5%, with sales of electricity being the highest at 25,0% by 2018. In 2020, Statistics South Africa (2020) reported a growth rate for purchases of water of 11,5%.

The annual growth rate of purchases of electricity shows a negative growth of 4,9% between the year-on-year quarters of December 2019 and December 2020. Likewise, sales of electricity show a negative growth rate of 0,2% over the same period (Statistics South Africa, 2020).

Despite Figure 5.2 depicting the contribution of municipal sources, various income sources exist for different municipalities as the Metropolitan municipalities generate at least 83% of their income, district municipalities and local municipalities respectively are said to raise 18% and 64%, respectively, of income from their own sources (Statistics South Africa, 2018).

These sources of revenue for municipalities and grants are used to develop a municipal budget that funds the IDP implementation, which the budget becomes a critical pillar of financial accountability, as well as drive performance of delivery within the municipality. To understand the role of the municipal budget, the next section discusses the municipal budget as an instrument of accountability.

5.8.2 Municipal budget as an instrument of accountability

In citing Visser and Erasmus, Botlhoko (2017:34) indicates that "budget is an instrument for financial accountability because the government and its agencies are responsible for the proper management of funds for which they are appropriated. It is also a tool of management because it specifies objectives associated with expenditures that are linked to each objective". Hanabe, Taylor and Raga (2018:168) refer to the MFMA, which indicates that municipalities' budgets should be transparent and support the plan to deliver services to communities.

A municipal budget should be an instrument that provides a broader outline against which the execution of plans and financial accountability should be established at the municipal level. It should assist the oversight bodies such as the AGSA to assess the extent to which the municipality performs and is accountable to the public (Botlhoko, 2017:35).

As part of legal and financial accountability, the legislation prescribes the form in which an annual municipal budget can be developed, which covers an operating and capital budget. Furthermore, it should have performance measurement objectives for different sources of revenue (South Africa, 2003).

Hanabe *et al.* (2018:173) mention that there is a cycle that municipalities must follow for the development of their budgets and the legislation as well as treasury guidelines indicate that the budget cycle should include a process of tabling to the municipal council each August on an annual basis. Before the tabling by the Mayor, an analysis of municipal revenue and projections on expenditure, as well various related priorities should be done (South Africa, 2003).

In addition, the mayor will table the proposed budget, revised IDP and policies as the last process will require the council to approve the budget before 1 July and publish the relevant documentation that includes the budget and annual performance agreements as guided by the SDBIP (Hanabe *et al.*, 2018:173).

The above budgeting process is indicative of the budget as one of the instruments that are critical to the performance and accountability of a municipality. It contributes to performance because it must finance the IDP as a plan that the municipality must implement. Similarly, it is an accountability tool as the council, and its administration need to account for how the budget has been used to deliver on the services and monies spent at the end of the financial year.

5.9 CONCLUSION

Chapter five aimed to address the research objectives by contextualising the roles and functions of municipalities in contemporary South Africa. In discussing municipalities' roles and functions, the chapter briefly reviewed the legislative and constitutional instruments that provide for municipal functions and roles. Service delivery, which relates to the municipality's performance and accountability, was discussed in Section 5.5.1 and the literature reveals serious challenges related to a lack of performance and accountability regarding the provision of services.

An example is the failure to spend national conditional grants by the City of Johannesburg, which impacts on service delivery of services such as housing, roads, and other strategic projects. Furthermore, it was revealed that Gauteng, in the year 2020, reported challenges of poor maintenance of roads within some of its municipalities such as Emfuleni, Rand West City and Merafong City.

In addition to service delivery, the chapter discussed the administration as a strategic driver of municipal roles and functions. The literature review reveals the challenges of the political-administrative relationship that continues to impact the South African municipalities. Poor governance challenges have emerged due to political and administrative difficulties, contributing to a lack of accountability and poor performance. An example is the 15 municipalities that were put on administration in North West Province due to reported ANC infighting. Clover company has also decided to leave Ditsobotla Local Municipality due to service delivery problems in the North West province.

Furthermore, the challenges of Mogalakwena Local Municipality in Limpopo Province of which between the years 2011 and 2017, had six mayors and at least seven acting municipal managers. This political infighting within the Mogalakwena Local Municipality led to what Phadi, Pearson and Lesaffre (2019:596) described as perpetual instability and poor service delivery.

Furthermore, Chapter five discussed the importance of planning and policy development, which are vital contributors to municipalities' performance and accountability. An example of policies required by the AGSA was summarised including their purposes. Lastly, Chapter 5 discussed municipal financing and financial management, focusing on sources of revenue, funding, and budget as an instrument of service delivery. By 2018, sources such as sales of water contributed 10,3%, refuse removal 2,8%, property rates 17,5% and sales of electricity were the highest at 25,0%.

In summary, Chapter five reviewed the role and functions of municipalities, including possible questionable activities that contribute to poor performance and lack of accountability. Some of these issues include political-administrative relationship, poor planning and many policies required for complying with the legislative regime. To be able to get a better picture of the challenges of municipalities' performance and accountability, the next chapter explores the current practices of performance and accountability of South African municipalities.

CHAPTER SIX: CURRENT PERFORMANCE AND ACCOUNTABILITY PRACTICES OF SOUTH AFRICAN MUNICIPALITIES

6.1 INTRODUCTION

To explore whether performance and accountability are operational in South African municipalities, Chapter five needed to provide the foundation on the municipalities' role and functions in contemporary South Africa. After all, performance and accountability are measured based on the role and functions of organisations. Chapter five provided a brief overview of the system of local government in contemporary South Africa, as well as the constitutional and legislative framework governing the role and functions of municipalities. Furthermore, chapter five explored municipal planning and policy development processes and the administration of municipalities. Lastly, the chapter discussed municipal financing and financial management.

Chapter six addresses the research question of which practices, and structures contribute to the performance and accountability of municipalities? The research objective is to examine the current performance and accountability practices of South African municipalities. The exploration and assessment are intended to identify gaps in the present methods and challenges of performance and accountability of municipalities. The chapter also briefly discusses the South African Government's performance and accountability system, the legislative framework of municipal performance and accountability, and recent national interventions to improve performance and accountability of municipalities. The chapter further discusses how oversight structures and existing mechanisms contribute to municipalities' performance and accountability.

Since municipalities are closer to communities, performance and accountability have become a focus area for the public, various interested parties and, the AGSA and parliament. The extensive service delivery gap between the informal, rural, and urban municipalities continue to drive service delivery protests within our cities. As reported by the Ramaphosa (2020), it is ostensible that after 20 years of post-democratic local government, the national public discourse is that municipalities are to blame for poor service delivery, which contributes to ongoing public protests in our communities.

6.2 THE SOUTH AFRICAN GOVERNMENT PERFORMANCE AND ACCOUNTABILITY PRACTICES

Masenya, Mokoale and Makalela (2018:107) state that the Constitution is the first pillar of performance and public sector accountability. The South African public administration should maximise its human resources for effective performance and efficient use of public resources. Further, accountability is supreme in the performance of the public sector and identified as one of the most important factors in the South African public administration. Makamu (2016:12) states that South African performance practices were necessitated to improve the public service to deliver the new democratic government's services, led by the Public Service and Administration department (DPSA) in 2001 by developing the performance management and development systems. In addition to the DPSA's system, the PSC was established as a constitutional structure focused on monitoring and evaluating national departments' performance management practices since 2004.

Following efforts introduced in 2001 and the PSC initiatives, Tukwayo (2018:45) points out that Government-Wide Monitoring and Evaluation System (GWM&ES) was approved by the South African Government and its cabinet, with the objective of institutionalising performance, monitoring and evaluation in 2007. The GWM&ES aims to promote decentralised roles and functions vested in all three spheres of government. The system intended to assist the South African Government in collecting and analysing data provided by various departments in inputs, activities to be done and the evaluation process' outcomes.

Furthermore, Cameron (2015:4) believes that in South Africa, two primary official policy documents address organisational performance management, which is in the first instance the Managing Programme Performance Information framework (FMPPI) issued in 2007. The purpose of the FMPPI is to develop input activities and outputs in line with budget provisions. The second document that Cameron (2015:4) refers to, which was issued by the Presidency in 2009, is the Improving Government Performance, which considers ways of improving the government's organisational performance.

For employee performance, the PSC (2018:iv) reports that national departments use the Performance Management and Development System (PMDS) to manage the performance of all senior management service (SMS) members.

Concerning South Africa's accountability, the Constitution establishes institutions to strengthen accountability and these institutions include the Public Protector, Auditor-General, PSC, Commission for Gender Equality, Human Rights Commission, and the Electoral Commission and they report to parliament (South Africa, 1996). Other accountability mechanisms include parliamentary committees, such as the SCOPA, and portfolio committees focusing on different national departments such as the portfolio committee on basic education. There is also a joint standing committee on ethics and members' interests, which is responsible for holding members of parliament accountable relating to their ethical conduct. SCOPA promotes financial and legal accountability in compliance with general law. The PSC is responsible for monitoring the public service's work and ensuring that various departments are accountable in compliance with implementing the public administration's Constitutional objectives.

Table 6.1 below is a summary of South African performance policy development since the democratic dispensation:

Table 6.1: Performance policy development of the South African Government

Date	Policy	Description of Implications
2007	<i>Policy Framework for the GWMES</i> - Presidency	Defines GWMES system and intended outcomes, sets out the relationship between Programme Performance Information (PPI), Socio-Economic Statistics and Evaluations. Provides a system framework for subsequent policies and proposes a results-based management approach.
2007	<i>FMPPI</i> - National Treasury	Conceptual anchor for PPI, explains importance of planning and encourages developing performance indicators as one data terrain within GWMES.
2008	<i>South African Statistical Quality Assessment Framework (SASQAF)</i> - StatsSA	Provides a structure for assessing statistical products in terms of quality and gives a protocol for designating official statistics as the second data terrain of GWMES.
2009	<i>Medium-Term Strategic Framework 2009-2014</i> - Presidency	Translates the ANC election manifesto into 10 priorities of government to inform all government planning. Indicates national and provincial departments should develop strategic plans and budgets based on these priorities.
2009	<i>Improving Government Performance - Our Approach</i> - Presidency	Serves as a mechanism to guide the direction of policy implementation toward outcome achievement. Proposes outcomes-based performance management with a results-based approach to shift political and managerial accountability and motivates for the strategic value of the M&E function.
2009	<i>Green Paper: National Strategic Planning</i> - Presidency	Introduces the concept of long-term national strategic planning to inform medium and short-term plans throughout government and sets out NPC's planning function.
2010	<i>FSAPP</i> - National Treasury	Provides an overview of strategic and annual performance planning cycles, conceptual guidance and supporting templates. Situates strategic planning within the public service and frames the development of

Date	Policy	Description of Implications
		programme performance indicators as a distinct GWMES data terrain.
2010	<i>Guide to the Outcomes Approach</i> - Presidency	Introduces 12 national outcomes derived from MTSF and explains that GWMES exists to support their achievement. Introduces performance and delivery agreements designed to ensure accountability for policy coherence and coordination across government.
2011	<i>National Evaluation Policy Framework</i> - DPME	Sets out distinct purpose, principles, value and types of evaluation within government. Situates evaluations as the third data terrain within the GWMES.
2011	<i>National Development Plan: Vision for 2030</i> - NPC	First long-term national strategic plan produced applying Green Paper principles. Becomes a key informant to future MTSF 2014-2019, Strategic Plans and APPs.

Source: Department of Planning, Monitoring and Evaluation (2018:42).

Table 6.1 above reflects that since 2007, the South African government has developed initiatives to improve the state's performance and accountability and it is also evident that four central departments have been vital to driving these initiatives, these being the Presidency, Statistics South Africa, National Treasury and the DPME.

Section 6.2 above has laid a foundation and context on what constitutes pillars of the South African government's performance and accountability. Therefore, the next section briefly discusses critical legislative requirements and frameworks for municipal performance and accountability. The approach is also to assess the extent of alignment between the central government and municipalities.

6.3 FOUNDATION OF SOUTH AFRICAN MUNICIPAL PERFORMANCE AND ACCOUNTABILITY

The Constitution provides a foundation for the performance and accountability of municipalities in South Africa. Section 152(1) of the Constitution states that municipalities should be held accountable to local communities through the delivery of basic services. Nkuna (2015:152) prefers that municipalities be characterised as a sphere closest to the communities, and we should recognise its constant impact on the human and social environment of communities. Local government performance and accountability remain essential because of the services municipalities provide to communities that impact their daily lives. The Presidency (2015:22) reports that to improve accountability, the local government has experienced enacting various laws and regulations to regulate accountability and performance.

Chapter 5 explained these legislations and their relations to performance and accountability and furthermore, these acts provide guidance to financial accountability and management of performance. The Presidency (2015:23) reports that numerous efforts of management performance and accountability were developed, including ward committees and community participation mechanisms such as *izimbizo*.

6.3.1 Assessment of legislated municipal performance and accountability practices

Similar to other municipalities in countries such as Ghana, New Zealand and Tanzania, municipalities' performance, and accountability in South Africa is legislated through a number of acts. Botlhoko (2017:33) states that post the democratic transition, various local government reforms have introduced multiple legislation focusing on accountability, stewardship, and good governance to safeguard the communities from abuse of power, corruption and lack of service delivery. The *Local Government Municipal Systems Act, 2000* (Act 32 of 2000) provides that each municipality must have a performance management system, which should be in line with the municipality's available resources to suit its circumstances. The municipality's performance management systems should align with the municipal priorities, objectives, indicators, and targets of its integrated development plan (South Africa, 2000).

Nkuna (2015:151) believes that the management of performance in a municipality should create a philosophy of performance amongst the political structures, political office bearers, councillors, and the municipality's administration. Regarding accountability, Thebe (2017:124) points out that the Constitution embraces commitment to municipalities' accountability, which stresses commitment to responsiveness, openness, and transparency and is more critical and should encourage community participation. Smit (2015:7) mentions the development of the *Municipal Planning and Performance Management Regulations, Regulation Gazette No. 7146*, promulgated in 2001 which provides further direction for the development of municipal performance management.

Table 6.2 below provides a summary of critical legislative prescripts and regulations that govern municipalities' performance and accountability. The table below provides also sectoral legislation that focuses on functions such as housing, water provision and sanitation, urbanisation which impacts on performance and accountability.

Table 6.2: Summary of legislation prescribing performance and accountability for municipalities.

Act	Purpose
The Constitution	Provide for municipal boundaries in South Africa and local government objectives. It is the supreme law of the Country.
White Paper on Local Government, 9 March 1998.	The White Paper provides for developmental of a local government system and working communities to meet their social, economic, and material needs.
Local Government Municipal Systems Act, 2000 (Act 32 of 2000)	The Act provides for planning processes, management of performance management and mobilisation of resources for the system.
Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003)	The Act is about sound and sustainable public financial management of municipalities.
Municipal Planning and Performance Management Regulations, Regulation Gazette No. 7146	These regulations are about the development and amendment of the IDP. They also focus on the development of the performance management system and serves as a guide to develop generic performance indicators.
Government-wide Monitoring and Evaluation System (GWM&ES)	The policy applies to national, provincial, and local spheres of government and aims to provide an integrated, framework and standards of M&E principles as well as practices.
Local Government: Municipal Performance Regulations for Municipal Managers and Managers (Regulation No. R805)	The regulations set out how municipal managers' performance should be managed, monitored, and improved. It also covers the contract of employment of a city manager and senior managers.
Local government management improvement model 2013	The model has four progressive levels of management performance, and each is assessed and scored against these four levels of performance. This gives each municipality an indication of how it performs in each of the 26 key performance standards, each KPA and its overall management practices.
Development and Facilitation Act of 1995;	The Act prescribes land development procedures with both to land use that includes and land use that excludes small scale farming.
Disaster Management Act of 2002;	The Act provides for an integrated and co-ordinated disaster management policy that focuses on preventing or reducing the risk of

	disasters. It further deals with the establishment of national, provincial and municipal disaster management centres;
Municipal Property Rating Act of 2004;	The Act regulates the power of a municipality to impose rates on property.
Municipal Fiscal Powers and Functions Act of 2007	The Act regulates the exercise by municipalities of their power to impose surcharges on fees for services provided under section 229(l)(a) of the Constitution; to provide for the authorisation of taxes, levies and duties under section 229(1)(b) of the Constitution;
The Integrated Urban Development Framework (IUDF) 2016	The IUDF provides for a shared understanding across government regarding the management of urbanisation.
The Water Services Act 108 of 1997	The Act provides for provisions enabling access to basic water supply and basic sanitation.
The Housing Act 107 of 1997	The Act provides for the facilitation of a sustainable housing development.
National Building Regulations	The Act provides for the promotion of uniformity to the erection of buildings in the areas of jurisdiction of municipalities and prescribing of building standards;

Source: Researcher's own.

Having provided the above summary of legislation on Table 6.2, it is critical to analyse whether the municipalities are serving their communities through assessment of current practices of performance and accountability. Therefore, the next section discusses the municipalities' performance management system.

6.4 SOUTH AFRICAN MUNICIPAL PERFORMANCE MANAGEMENT PRACTICES

This section discusses the performance management practices of municipalities in contemporary South Africa and for this section, performance management incorporates performance measurement, performance indicators and performance reporting factors. To encourage performance management in municipalities, the South African government has managed to develop various instruments to guide the development of the municipalities' performance management system as part of the local government reforms.

Nkuna (2015:157) states that the performance management system of a municipality should provide an early warning for under-performance and have performance indicators that help measure performance, outcomes, and the impact of the priorities set out in the IDP.

In providing another viewpoint on the performance management system, Ntshakala and Nzimakwe (2016:111) outline that the municipal performance management system's components should have performance indicators, outcomes, and impacts linked to the approved IDP. It should set measurable targets to include performance monitoring elements, review, performance improvement, regular reporting and the integrated development plan is critical in developing a municipal performance management system and promoting effective service delivery.

6.4.1 A snapshot of the current municipal performance management framework

Asmah-Andoh (2015:171) argues that before the year 1994, there was limited use of service delivery standards to measure local government performance and this led to the development of legislation, which required accountability through reporting to citizens, and it further prescribed generic guidelines on how the municipality should develop a performance management system.

The guide reflects three steps focusing on starting the performance management system, creating the system and implementing the plan. Municipalities are required to develop key performance indicators to measure their performance according to established priorities and objectives (South Africa, 2000). Masenya *et al.* (2018:113) argue that work can be clarified through performance management, as well as how responsibilities will be delegated amongst the officials. Lastly, performance management can help the municipality have data sources that will contribute to accountability. Radebe, Vyas-Doorgapersad and Grobler (2015:93) opine that the performance management system comprises the processes to plan, review, reward and develop performance. This process should also be linked to employee performance to help employees improve their performance, thus contributing to overall municipal performance. Figure 6.1 is a diagram that depicts the guide to performance management cycle of municipalities.

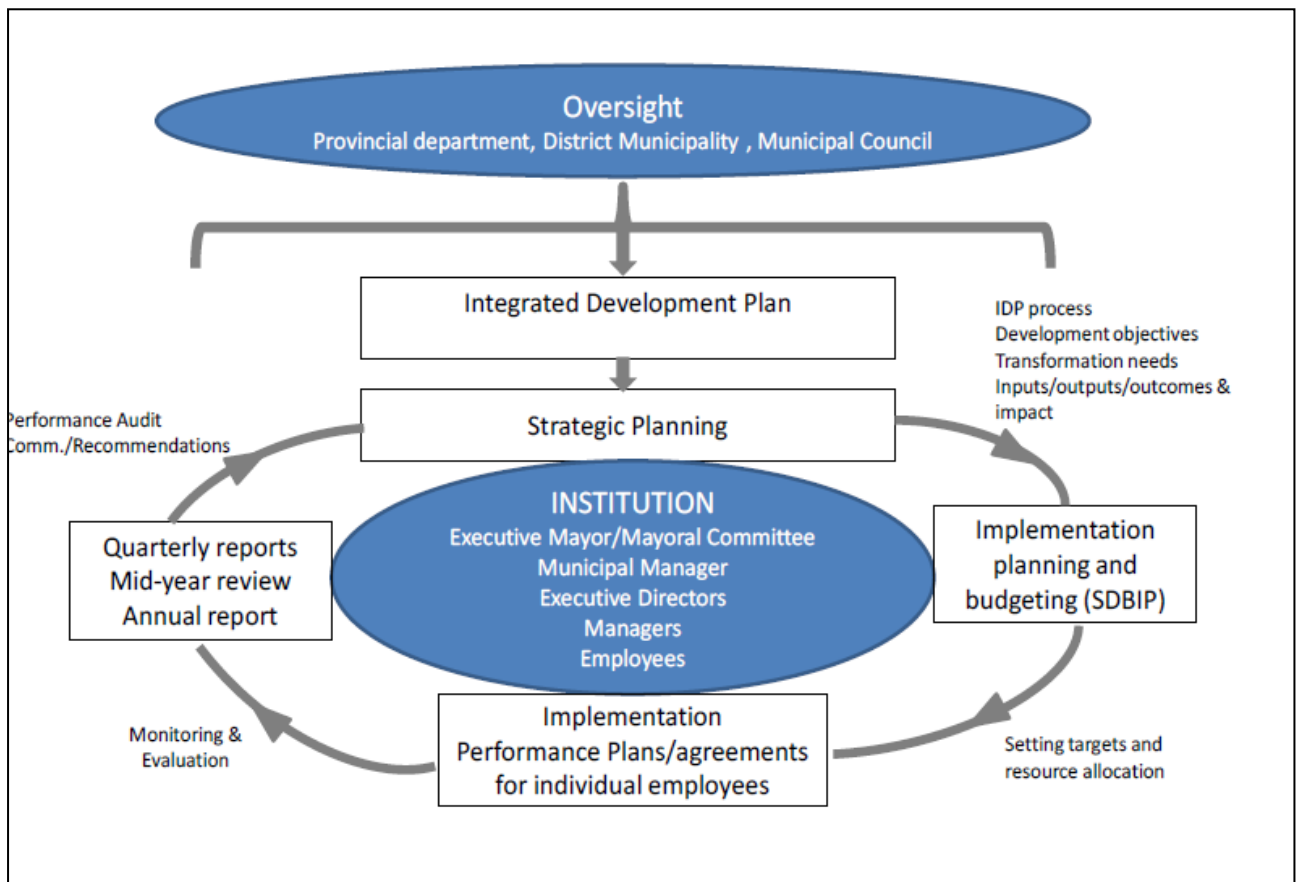


Figure 6.1: Municipal planning and performance management cycle

Source: Merafong Local Municipality (2016:19).

Figure 6.1 above confirms that the IDP is an overarching guide to municipal planning that fits the performance management system of a municipality, and the system should also monitor, assess, evaluate, and manage individuals' performance. Merafong Local Municipality (2016:19) reports that its performance management policy requires each employee to link their performance objectives with their departmental goals to contribute to municipal performance.

6.4.2 Setting performance indicators

Despite each municipality being required to develop its performance management system, the National Treasury has further developed and prepared a national circular to guide metropolitan cities. The purpose of the Municipal Circular on Rationalisation Planning and Reporting Requirements for the 2018/19 MTREF is to assist metropolitan municipalities in preparing statutory planning and reporting documents (National Treasury, 2017). Furthermore, the circular states that the performance reporting is driven by National Treasury, in collaboration with CoGTA, the DPME, Statistics South Africa, and AGSA, amongst others. The broader objective is to enhance the reporting requirements of metropolitan municipalities and the circular provides the metropolitan cities with a guide to develop performance indicators, and the results-chain level should inform the selection and application of their indicators. The emphasis is on the set of indicators, ensuring a more streamlined relationship between the output and outcome levels of indicators.

6.4.3 Performance evaluation and review process

Performance evaluation and review are critical components of the performance management system and as part of performance management, municipalities need to evaluate and review their performance quarterly and annually. Selepe (2018:546) emphasises that performance evaluation examines the factors relating to under-performance, assessing whether performance targets were met or not met, reviewing the reasons for non-performance and further recommends corrective action.

Figure 6.2 below depicts the performance evaluation process of one of the Gauteng metropolitan municipalities and the figure illustrates the procedure provided by the City of Johannesburg's performance policy management, which is part of the performance management system. As illustrated the municipality's performance audit committee audits the performance management system and conducts reviews of which following the reviews the committee then presents its reports to the performance evaluation panel and the council.

The performance evaluation committee evaluates the city manager's performance, all those reporting directly to the city manager, managing directors and chief executive officers of the city entities. In completing that process, the performance evaluation committee recommends the mayoral committee moderate the evaluation process and submit its recommendations to the council. As an ultimate accountability structure of the municipality, the council evaluates the overall municipality performance, adopts the annual performance report, and considers individual senior employees' evaluation recommendations for rewards.

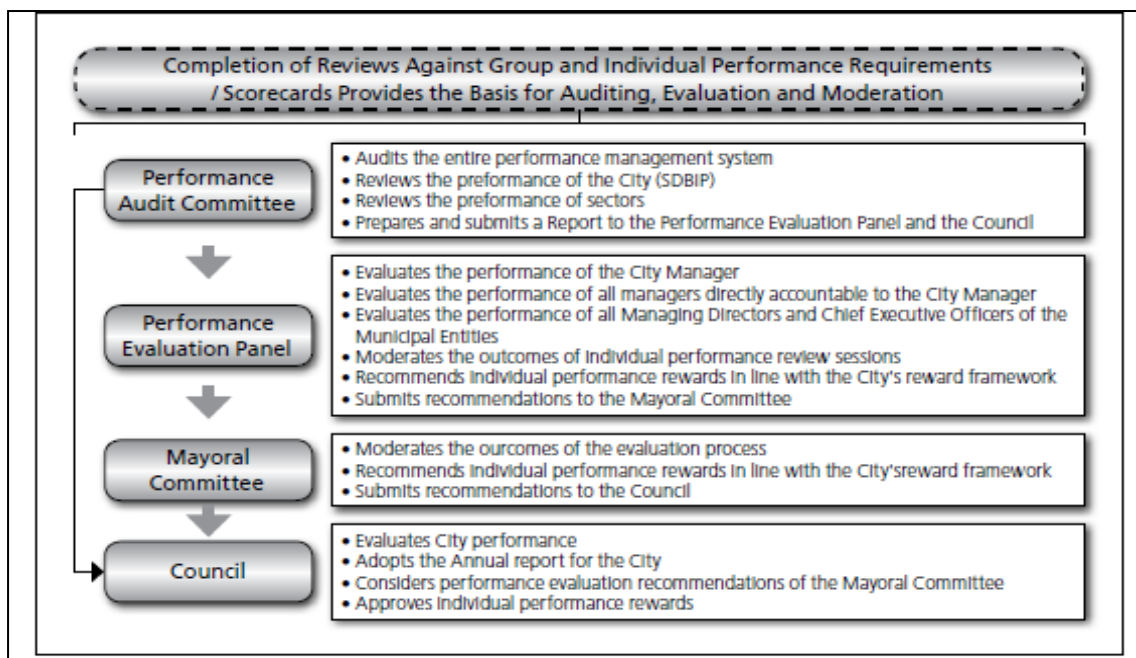


Figure 6.2: Performance management system review of the City of Johannesburg

Source: Radebe, Vyas-Doorgapersad and Grobler (2015:95).

Figure 6.2 above provides a more comprehensive approach to the performance management system review of the City of Johannesburg of which the performance review system provides four accountability structures such as the performance audit committee, performance evaluation panel, the mayoral committee and the council. As discussed earlier, poor local municipalities might not be able to afford the approach of the City of Johannesburg, creating a challenge of applications of various methods and systems.

The next section discusses performance reporting informed by the packaging of performance measurement, evaluation, and information monitoring. As a critical component of the performance management system, performance reporting provides various stakeholders with the required information to measure and evaluate municipalities' performance.

6.4.4 Performance reporting of municipalities

Van Dooren, Bouckaert and Halligan (2015:131) argue that a critical component of performance management and measuring performance is reporting the information. The authors say that for reporting performance information, the format should be suitable for the target group and suggest that several reporting formats to report to top management will be different from reporting to the media or community organisations (Van Dooren *et al.* 2015:131). In municipalities' context, various reports are produced for multiple accountability structures, such as the council, oversight committees, the provincial legislature, and national departments, such as the National Treasury.

To create performance reports, Van Dooren *et al.* (2015:131) advise that two questions need to be answered: "*who is using the information, and what is the right format for that target group*". The questions raised by Van Dooren *et al.* (2015:131) become a guide for the development of reports to multiple accountability structures that need to use the performance information for decision making. An example of the report by the municipality is the state of the budget of the municipality, which is provided by the *Local Government: Municipal Finance Management Act, 2003* (Act 56 of 2003).

As a response to questions posed by Van Dooren *et al.* (2015:131), the information for the above report covers the municipal revenue and source, existing borrowings, expenditure per municipal vote and any allocations. The report should also include the actual spending on those allocations, excluding expenditures for its share of the local government equitable share. Additionally, the municipality presents performance assessment reports to the Mayor, provincial treasury, and National Treasury.

There are other assessments of performance focusing on monthly financial statements, half-yearly service delivery performance reports, and implementation plans for the approved budget (South Africa, 2003).

Similarly, Botlhoko (2017:96) states that the MFMA requires municipalities to prepare and adopt an annual report, which must cover the performance record against the allocated budget, as well as financial performance. Annual reports are about progress against the performance targets and budgets of municipal plans. Botlhoko (2017:98) further highlights the importance of the annual performance reporting. Figure 6.3 depicted below presents examples of performance reporting required in line with planning requirements, as per National Treasury guidelines.

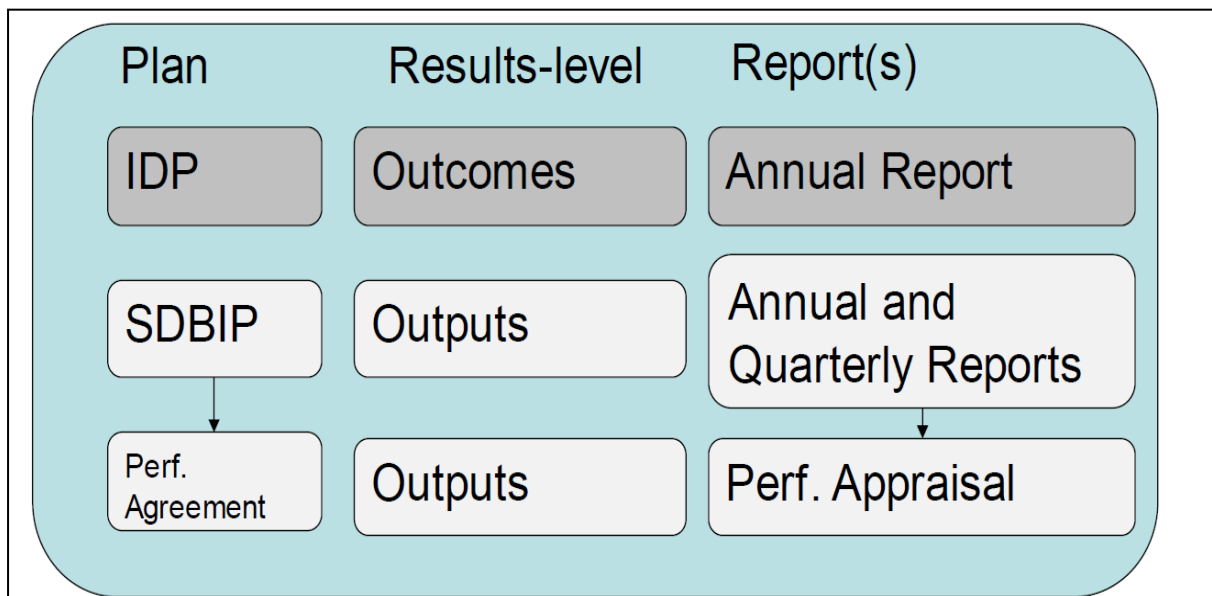


Figure 6.3: Planning and Reporting instruments

Source: National Treasury (2017).

Figure 6.3 above further depicts a critical relationship between the outcomes and the output indicators found in annual reporting and the National Treasury diagram intends to provide strategic and logical linkages that municipalities can make in their performance reporting. The importance of performance reporting is argued by Ntshakala and Nzimakwe (2016:115) when stating that reporting critical matters and outcomes contributes to motivating employees, as well as developing interventions where required.

After analysing the available literature on municipal reporting, Botlhoko (2017:100) opines that there are different types of reports used continuously in the public sector for performance and accountability. Table 6.3 below indicates the type of reports used for performance reporting by the municipalities.

Table 6.3: Overview of current performance reports by municipalities

Type of Report	Purpose	Frequency of reporting	Type of report
Financial reports	MFMA Section 71 requires municipalities to submit monthly reports. Their purpose is to provide information on expenditure and revenue collection.	Monthly	Internal External Performance
Mayor reports	The MFMA requires a Mayor to submit a report to the council. The purpose of the report is about finances and implementation of the budget.	Quarterly	Internal Performance
Performance assessments reports	The Accounting Officer must table to council the performance assessment considering Section 71 monthly reports and municipal service delivery.	Mid-Year	Internal Performance
In Year financial reports	National Treasury Circular 70 provides that National Treasury should conduct performance measurement for the in-year reporting framework.	Mid-Year	Internal Performance External
Annual report	Annual reports provide information on the municipality's financial and service delivery performance.	Annually	Internal Performance External
IDP and SDBIP reporting	The information on revenue is monitored and reported monthly and quarterly to help the municipality monitor its revenue to adjust the budget.	Quarterly	Internal Performance
DPLG report and budget	MFMA needs the accounting officer to table	Mid-Year	Internal Performance

	the report on performance to the Mayor, National Treasury and Provincial Treasury.		External
Oversight reports	As part of accountability and performance, the council needs to approve the oversight reports on the annual report	Annually	Internal Performance External

Source: Researcher's own.

The above-indicated reports in Table 6.3 serve as instruments to account for the performance of the municipalities and provide various role players and forums with a platform to justify their acts and help municipalities improve where they have identified performance gaps and challenges.

6.5 WHO IS ACCOUNTABLE TO WHOM AND HOW? A CRITICAL LOOK AT CURRENT MUNICIPAL ACCOUNTABILITY PRACTICES IN SOUTH AFRICA

The above sections provided a foundation on the legislative requirements governing performance and accountability within municipalities. This section explores the South African municipality's current accountability practices, including forms of accountability and accountability mechanisms. The analysis is in line with accountability as conceptualised in Chapter three of the study and in addition, the purpose is to identify possible gaps that should inform the development of the performance and accountability framework, which is the primary purpose of the study.

Kraai, Holtzhausen and Malan (2017:63) note that the Constitution is the foundation of accountability in the South African public administration, including municipalities. They argue that ministers, departments, councillors, and state-owned entities are compelled to explain and validate their actions to structures, such as parliament and its committees, constitutional structures, and the public at large.

Accountability of municipalities is driven by key strategic documents such as the IDP, which sets out the vision and objectives of a municipality and informs the budget that sets out how revenue should be raised, including an expenditure plan. As part of their accountability cycle, municipalities produce yearly reports on implementing the IDP, SDBIP and budgets to the council and its various oversight committees. Botlhoko (2017:137) points out that the municipality should develop an organisational structure that defines the roles assigned to politicians and officials. The purpose of posting such responsibilities is to demonstrate accountability levels, including forms of accountability required from each group of officials and politicians. As reported by the Financial and Fiscal Commission (FFC) (2017:54), accountability in municipalities is not easy due to many players' availability with governance and management responsibilities.

Furthermore, accountability in municipalities seems to be conflated by various socio-political factors. As conceptualised in Chapter 3, the South African municipalities also experience multiple accountability forms, such as political, legal, financial, and hierarchical accountability. In conceptualising the current accountability practices in municipalities, the diagram in Figure 6.4 below depicts the model developed by Bovens (2007), emphasising the relationship between the accountee, the account holder and the forum.

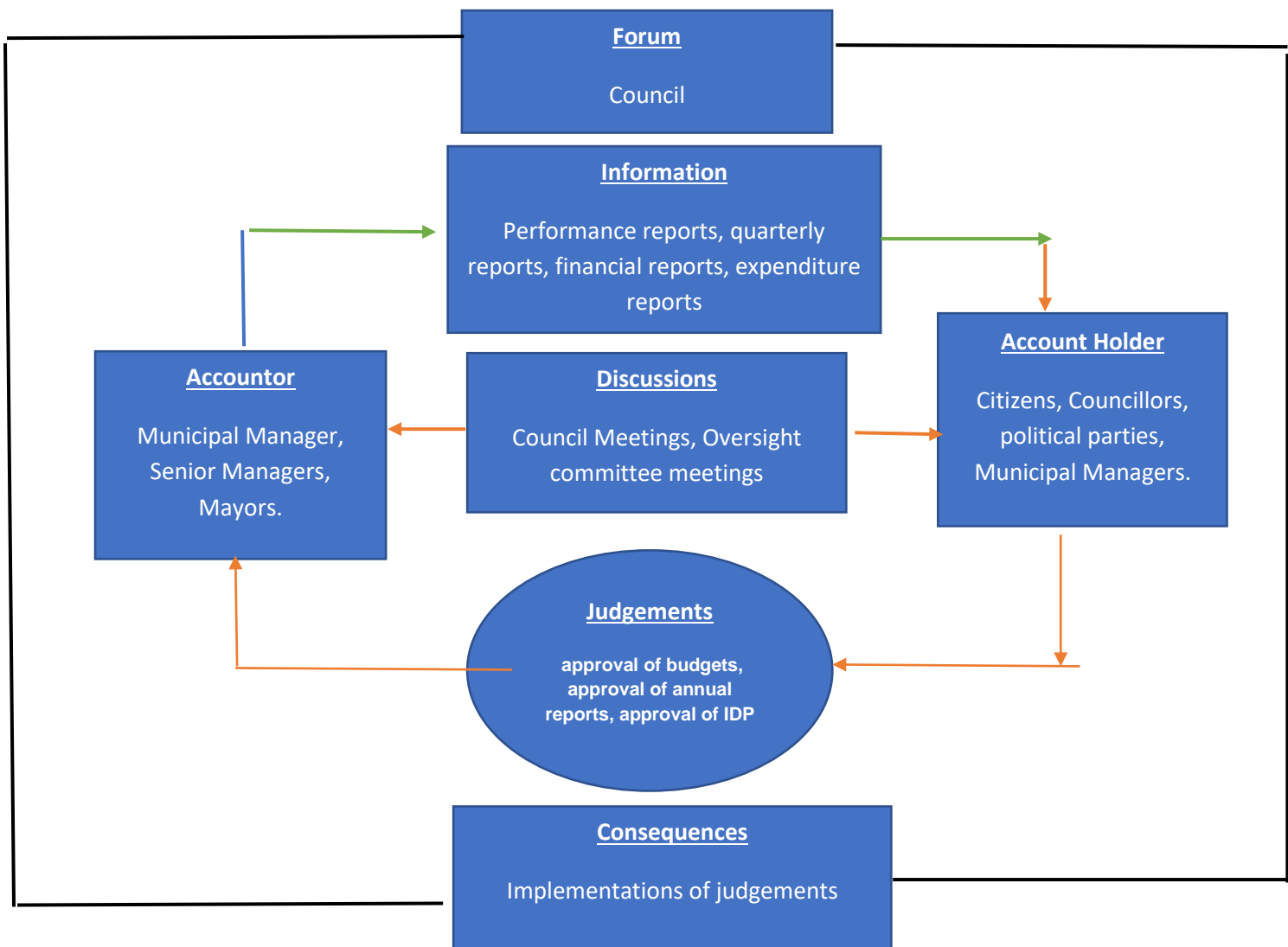


Figure 6.4: Conceptualisation of municipal accountability practices

Source: Adapted from Boven's accountability model (2007).

Figure 6.4 above indicates that for accountability to occur, there is a need for a relationship, including information discussions, which can be in a form of performance reports or other forms, such as financial information. The model further provides for judgement based on the discussions of the information or performance report provided, which leads to consequences in line with the discussions. In the context of municipalities, the model provides what should inform the accountability practices where the council or oversight committees need to make judgements or decide on the information shared by the management team.

As discussed in Chapter three, the following sections discuss various forms of accountability within the municipality's context, such as political accountability, financial accountability, legal accountability, and hierarchical accountability. Roycroft (2018:9) argues that accountability needed some coherence and meaningful understanding, done through different "lenses" that provide various types of accountability mechanisms and help structure the concept. For the following section, the review focuses on political, financial, legal, hierarchical, and professional accountability.

6.5.1 Political accountability in municipalities

The council of the municipality has both executive and legislative powers as per the provisions of the Constitution and it is responsible for the Mayor and Speakers election. Furthermore, the Mayor appoints the mayoral committee to assist with the municipality's day-to-day running from a political perspective (FFC, 2017:62). As the Mayor is elected by council, he or she must be politically accountable to the council on behalf of both the administration and the mayoral committee. The council, as elected by the community, must also be politically accountable to its electorate and based on multiple accountability challenges, councillors have also to be politically accountable to their political parties.

Kraai, Holtzhausen and Malan (2017:64) state that according to the *Local Government: Municipal Structures Act 1998* (Act 117 of 1998), municipalities establish Section 79 committees, which play an oversight role to administration and the executive committees, referred to as Section 80 committees. Section 79 committees play an oversight role, and their functions as delegated by the council is to oversee the executive committee and the mayor. These committees provide an opportunity for various forms of accountability such as political accountability and some of the committees are the Municipal Public Accounts Committee (MPAC) and the Municipal Audit Committee (MAC) (FFC, 2017:62). Furthermore, the FFC (2017:62) reports that the MPAC's mandate is to hold the executive to account and ensure that municipal resources are used effectively and efficiently.

As part of political and financial accountability, the MPAC considers AGSA's reports and determines whether municipal funds are appropriately spent. In the case of wasteful, irregular, unauthorised and fruitless expenditures, the MPAC can, if necessary, call the executives to account. Maimela and Mathebula (2015:143) argue that community participation in municipalities' decision making about their programmes such as the IDP, is important. The creation of community structures provides platforms for councillors to politically account to their constituencies through community meetings and ward committees. In the context of stewardship theory, this form of accountability is crucial to councillors' elections, who are the stewards of their communities by driving their developmental needs in line with the public value theory.

The next section discusses financial accountability, which is linked to both political and legal accountability.

6.5.2 Financial accountability in municipalities

Sebola (2015:127) argues that the MFMA provides a foundation for municipalities' financial accountability and chapters 12 and 15 of the Act prescribe measures of financial accountability as well as sanctions concerning financial mismanagement of municipalities. Botlhoko (2017:33) contends that municipalities should openly account for the allocation and utilisation of approved budgets by their councils to maintain financial accountability. Financial accountability of municipalities is to enhance its budgetary control measures and guard against fraud and corruption, which is prevalent in the municipalities.

Raga *et al.* (2018:168) state that as part of municipalities' financial accountability, they must present all information needed to evaluate whether operating and capital budget are funded as per the municipal budget and reporting regulations. In strengthening financial accountability, the MFMA prescribes municipalities' budgets to be transparent, reliable, and consistent across the municipality. A delegation system clarifies the mayor's responsibilities, the councillors, and the administration members should be developed (Raga *et al.* 2018:168).

As part of financial accountability, Chapter three of the Act refers to possible linkages of accountability and performance reporting for which the financial reporting expressed by Botlhoko (2017:96) is essential to municipalities due to its prescription by the legislation, requiring that spheres of government provide timely, accessible, and accurate information to the public. Furthermore, Botlhoko (2017:103) mentions an example of the annual financial accounts, which are prepared as part of financial accountability that provide performance against the approved budget and related financial matters for the year.

From the above and accountability literature, it is quite clear that financial accountability has a possible link to legal accountability because of compliance with legislation. The next section discusses legal accountability.

6.5.3 Legal accountability in municipalities

Legal accountability is associated with compliance with legislation governing the role and functions of municipalities. It is also connected to other forms of accountability, such as political, financial, and hierarchical accountability because of specific legislation requirements. As part of legal accountability, Motabutse (2016:64) states that the AGSA is one of the Chapter 7 Constitutional structures that audits the annual financial statements and annual performance reports. The AGSA refers to the compliance audit, where they conduct assessments to evaluate if municipalities have complied with specific procedures, rules, and regulations applicable to local government.

Sections 47 and 48 of the *Local Government: Municipal Systems Act, 2000* (Act 32 of 2000) provide for additional legal accountability where the MEC and the Minister responsible for local government are also required to provide both legislature and parliament state of municipalities' performance reports on annual basis. Similarly, the Act states that both the Minister and MEC's accountability report must address and identify municipalities that do not perform and propose corrective action. All these requirements contribute to the municipal legal accountability requirements and expectations.

Legal accountability forces municipalities to also provide accountability to various departments, such as CoGTA, the Presidency, the Office of the Premier and Provincial Treasury. These departments play an oversight role and are required to assist municipalities where possible without encroaching on their functions as a third sphere of government.

6.5.4 Hierarchical accountability in municipalities

Kraai *et al.* (2017:64) argue that municipalities are required to create a delegation system to improve their administrative and operational efficiency. Furthermore, Pretorius (2017:120) states that municipalities must appoint managers reporting directly to the municipal manager and these officials head various departments or sections responsible for assisting in implementing council programmes.

Municipal managers are accountable for establishing an effective, efficient, and responsible administration. Furthermore, the Act states that a municipal manager should approve the staff establishment and establish in line with relevant pieces of legislation mechanisms to evaluate staff (South Africa, 2000). The establishment of staff within the municipality is in line with hierarchical accountability and Tshishonga (2015:71) refers to this hierarchical accountability in emphasising the municipal manager's strategic role in signing performance agreements with the senior managers reporting directly to him or her for implementing their relevant functional area of responsibilities. As part of hierarchical accountability, the managers are accountable to the municipal manager to deliver the performance agreement deliverables they have agreed upon. The FFC (2017:57), reports that municipalities are responsible for implementing various infrastructure projects, and most of them rely on transfers for which the senior manager responsible for infrastructure is accountable to the municipal manager. In addition, managers are responsible for the work and accountability of the lower-level staff, through signing with them performance agreements and assisting them in implementing municipal programmes.

The review of the forms of accountability in municipalities indicates an overlap and complexity of reporting requirements, as noted in Chapter three of this study. These complexities relate to the number of reports required for accountability and the existence of various role players, such as council committees, and external legal structures, such as parliament, the auditor-general and communities. There is also evidence of linkages between multiple forms of accountability, such as financial, legal, and political, because of legislative requirements regarding municipalities' role and functions. Figure 6.5 below provides a summary of the municipal accountability cycle as produced by the National Treasury:

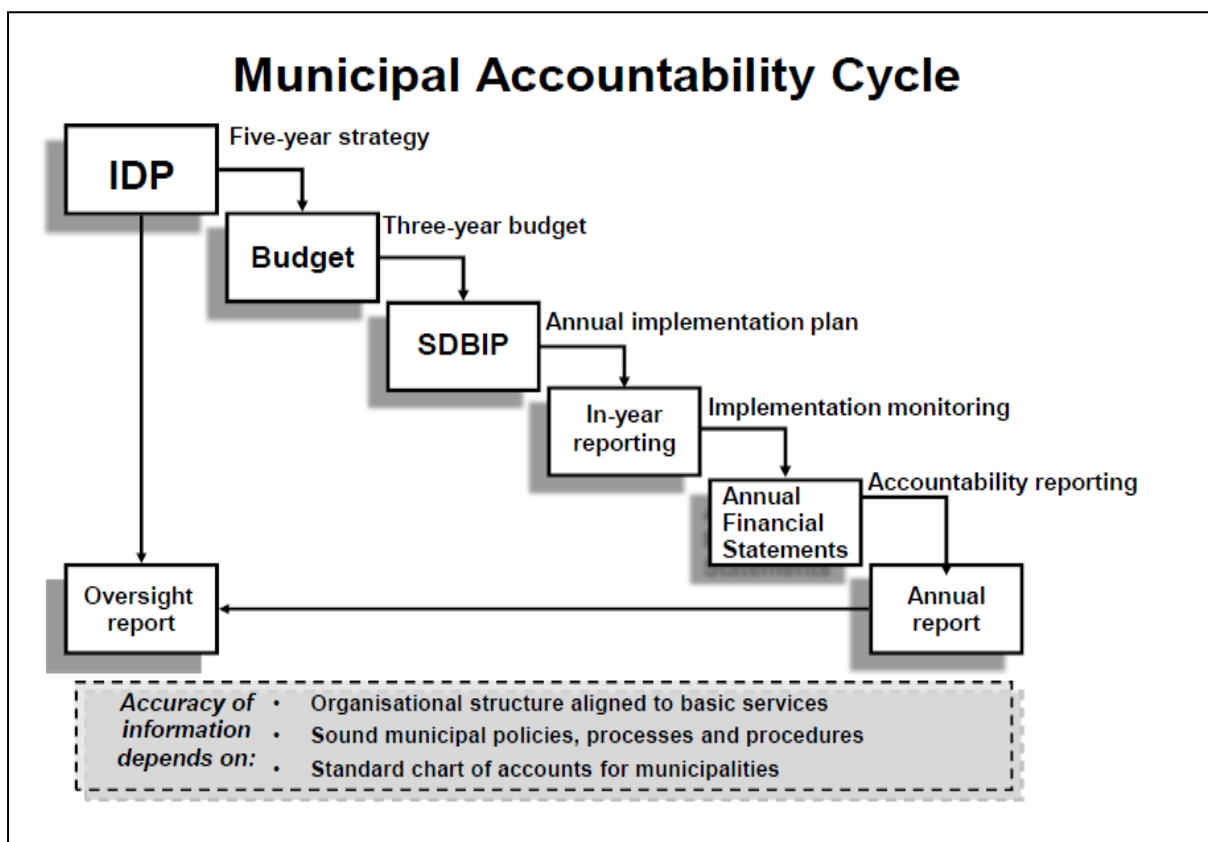


Figure 6.5: Municipal Accountability Cycle
 Source: National Treasury MFMA Circular No 63 (2012:20).

Figure 6.5 above illustrates the relationship between accountability instruments and their key focus areas and for example, the IDP guides the three-year budget, which influences the development of the SDBIP. In addition, the SDBIP is the foundation for municipal in-year reporting, which includes the development of quarterly reports used for accountability of performance on the delivery of services. Furthermore, the accountability cycle encourages municipalities to align their organisational structures to provide essential services.

In addition to the alignment of the organisational structure, the cycle requires municipalities to have sound policies, procedures and processes that should enhance accountability to various oversight structures. Accordingly, the IDP is a pillar of performance and accountability of municipalities depicted at the top of Figure 6.5 and related to other instruments. In summary, the budget, in-year reporting, annual financial statements and annual report are instruments driving accountability in municipalities.

6.6 SYNOPSIS OF NATIONAL STRATEGIES TO IMPROVE PERFORMANCE AND ACCOUNTABILITY OF MUNICIPALITIES

Sithole and Mathonsi (2015:18) argue that despite provisions of the legislation to perform and be accountable, municipalities continue to face several challenges ranging from capacity constraints, funding mechanisms, political-administrative incoherence, and governance. To mitigate and address these challenges, Madumo (2017:213) refers to various strategies developed to contribute to municipalities' building capacity and repositioning councils to respond adequately to the community's needs. These were developed to contribute to improving performance and strengthening accountability within municipalities and these strategies include the Local Government Turnaround strategy (LGTAS), Project Consolidate and Back-to-Basics strategy. For this study, a brief analysis focuses on the Turnaround strategy and Operation Clean Audit Programme (2009-2014), and the Back-to-Basics Strategy (2014-current).

6.6.1 Local Government Turnaround Strategy and Operation Clean Audit Programme (2009-2014)

Madumo (2017:216) points out that the 2009-2014 LGTAS focused on four critical thematic interventions: accountability, responsiveness, efficiency and effectiveness and the plan intended to reposition municipalities to be responsive to their community's needs and assists councillors in being stewards of their community by delivering public value-oriented services. In line with both stewardship and public value theories, the strategy was to strengthen municipal accountability and their engagements with communities on decision making relating to their development and services. Tshishonga (2019:165) argues that the local government turnaround strategy was developed because of growing interference in administration, corruption, fraud, bad management, increasing violent service delivery, factionalism in parties, and municipal capabilities to deliver services. Furthermore, the author posits that the strategic vision is to achieve effective service delivery, better planning and address challenges of constitutional and legislative weaknesses impeding municipalities' efficiency.

In reporting on the progress made against the local government turnaround strategy 2009-2014, the PARI (2016:9) states that "50 per cent of municipalities and municipal entities had missed achieving clean audit as part of the key objective of the government turnaround strategy. There is recorded improvement for 2009-2014; opinions increased from 46% to 50%. Unqualified opinions 'without findings' increased from 1 to 9 per cent, and opinions 'with findings' decreased from 45 to 41 per cent. In addition to the clean audit objective, PARI (2016:9) further reports that those municipalities and their entities who missed the Auditor-General's cut-off date to complete the audit and adverse or disclaimer findings declined during this period. While there is no precise quantification of its success around its critical thematic areas, progress made on audit outcomes reported by PARI (2016:9) needs to be acknowledged. The next section discusses the Back-to-Basics strategy which followed the LGTAS from 2009-2014.

6.6.2 Back-to-Basics Strategy (2014 – current)

The Back-to-Basics strategy formulated in 2014 followed the new administration after the national general elections, acknowledged the progress made concerning delivery of services and continuous challenges confronting municipalities. The plan cites institutional incapacity challenges, the viability of individual municipalities, and the low rate of revenue collection, which impact municipalities' ability to have enough financial resources to fund the delivery of services (CoGTA, 2014:4). Furthermore, Madumo (2017:217) comments that the Back-to-Basics strategy is a continuation of the Local Government Turnaround strategy and others that preceded it.

The Back-to-Basics strategy focuses on improving municipal capacity to deliver essential services to the people: water, electricity, adequate sanitation, and weekly removal of refuse. The author also argues that these services serve as crucial performance indicators of municipalities, and effective delivery will improve municipalities' performance and sustainability.

The argument by Madumo (2017:217) implies that more and effective service delivery leads to revenue generation and contributes to the sustainability of municipal finances. In comparison, this might be a challenge to municipalities in rural areas, which do not have an adequate revenue base. Tshishonga (2019:167) states that the Back-to-Basics Strategy is about responding to delivery challenges municipalities face when maintaining municipal traffic lights, fixing potholes, delivering clean water, and collecting refuse in time, supply electricity, and maintain municipal infrastructure.

The development of these interventions and strategies is in line with national and provincial governments' constitutional responsibility to support the local government. Furthermore, due to South Africa being a unitary state, its central government has a responsibility to make sure that money transferred to municipalities in the form of conditional grants are used to achieve national priorities. Therefore, these strategies' development is part of the central government's contribution to municipalities' performance and accountability.

The above discussions reveal that in playing its constitutional role, the national government has initiated various strategies to improve municipalities' performance and accountability. The challenges with these strategies are that every five years after elections, the new administration does not assess the previous strategy's impact rather, they develop new interventions. It can be argued that the above strategies were not evaluated for their contribution to improving performance and accountability, and some of the challenges identified years ago continue to exist. The challenges relating to the performance and accountability of municipalities are explored in the next section. The importance of improving municipalities' performance and accountability is reflected by CoGTA (2014:4) when reporting that municipalities are the critical point of interaction with the communities.

Municipalities are a building block to manage the historical imbalances of the past, and direct engagement and access to services is part of the South African developmental agenda.

6.7 EXPLORING THE CHALLENGES OF PERFORMANCE AND ACCOUNTABILITY FACED BY MUNICIPALITIES

Ndevu and Muller (2018:185) argue that the lack of public confidence in municipalities continues to grow and continuous service delivery protests reflect these challenges. Further, Ndevu and Muller (2018:185) suggest that the growth of service delivery protests are not only about inadequate delivery of sanitation, water, electricity, and housing but reflects poor performance and a lack of accountability of elected officials. This section attempts to provide a synopsis of current challenges facing municipal performance and accountability. The first discussion is on the challenges of performance of municipalities and is followed by a discussion on challenges of accountability.

6.7.1 Challenges of performance of municipalities

Van der Waladt (2014:7) posits that some municipalities continue to experience challenges for implementing their IDPs, and as a result, their performance becomes a topical issue. In addition to the inability to implement their plans, municipalities also experience challenges with performance management system implementation because of a lack of alignment between the budgets, IDP and performance processes. Scheepers (2015:86) states that the National Planning Commission (NPC) identified factors contributing to municipalities' poor performance, which include tensions within the political/administrative interface; instability of the administrative leadership; skills deficit; erosion of accountability and authority; poor organisational design; inappropriate staffing; and low staff morale.

Some of the indicators of poor performance are raised by Ledger and Rampedi (2019:1), who state that municipal infrastructure is in a state of disrepair. This is the infrastructure that contributes to revenue generation, such as water and electricity meters. Poor performance on revenue generation contributes to poor infrastructure maintenance and lack of service delivery to communities. Despite national interventions, these ongoing challenges and poor performance led various provinces to initiate Section 139 intervention of the Constitution.

Ledger and Rampedi (2019:8) state that, since the year 1998, 140 section 139 of the Constitution interventions (involving 143 municipalities) were initiated, of which 15 were set aside either by agreement with the province or court order. They argue that almost "all section 139 intervention cases (the exceptions are few and far between, particularly over the past five years), the intervention comes when the municipality is in or very close to a state of complete operational and financial collapse, and after many years of serious problems, including some or all of the following: poor audit outcomes, deteriorating finances, multiple allegations of corruption, severe political infighting that has paralysed the council". Table 6.4 below depicts the distribution of Section 139 interventions per province since 1998.

Table 6.4: Provincial distribution of Section 139 of Constitution interventions

PROVINCE	NUMBER OF INTERVENTIONS
Eastern Cape	15 (including 3 set aside)
Free State	14
Gauteng	3
KwaZulu-Natal	40 (including 2 set aside)
Limpopo	2 (including 1 set aside)
Mpumalanga	11
North West	43 (including 7 set aside)
Northern Cape	3
Western Cape	9 (including 2 set aside)

Source: Ledger and Rampedi (2019:7).

Mamokhere (2019:4) believes that municipalities' poor performance from the year 2007 to date continues to be the most significant contributor to growing service delivery protests and communities' anger. These are some of the performance-related challenges that exist and impact the influential role of municipalities, which include implementing performance management systems, which have been developed as per the requirements of existing legislation. The discussions above present a picture of continuous challenges of performance despite interventions made by the national government.

The next section discusses the factors relating to challenges of accountability and follow the same approach with a brief reflection.

6.7.2 Challenges of accountability facing municipalities

Tshishonga (2019:162) believes that a significant challenge impacting municipalities' performance is the lack of accountability and for service delivery to be sustainable to communities depends on accountable municipal functionaries who respect communities' needs. Toxopeüs (2019) believes that the lack of experienced personnel and weaker oversight committees are key to a lack of accountability, impacting the municipal ability to take appropriate action against poor governance and maladministration. Furthermore, Toxopeüs (2019) argues that the other challenge of responsibility is these committees' operational capabilities. Some of the councillors serving in these committees lack the necessary capabilities to comprehend the information provided, such as financial reports. Auditing has become one of the instruments to promote accountability and the AGSA audit reports are used as a measure of accountability for the work performed by municipalities.

6.7.2.1 Auditing as an instrument to promote accountability

In tabling the municipalities' audit reports of 2017/2018 and 2018/19, the AGSA identified three indicators that impact and are the root causes of deteriorating accountability in municipalities. The three critical indicators identified are the (1) regression of audit outcomes, (2) rising irregular expenditure and (3) lack of consequences.

The crucial factor leading to the three indicators is that the municipalities have failed to provide the AGSA with credible financial statements and performance reports, which led to regression of audit outcomes, irregular expenditure and there are no consequences. This challenge is further elaborated by the AGSA when reporting that during the 2018/19 auditing year, the municipalities provided worse financial statements than previous years, to audit the 2017/18 financial year. "Only 19% of the municipalities were able to provide financial statements without material misstatements" (AGSA, 2019:22).

Furthermore, the AGSA (2019:23) reports that 65% of municipalities could not provide performance reports free from material flaws. These reports were deemed not credible for council use, public use and parliamentary use. The brief review of performance and accountability challenges, as discussed above, provides a picture that needs intervention. These challenges are evident in the operational environment that lacks a performance and accountability framework compared to the international countries analysed in Chapter four. The challenges, therefore, provide an opportunity for the development of a performance and accountability framework. The next section briefly highlights why performance and accountability are essential to municipalities.

6.8 WHY PERFORMANCE AND ACCOUNTABILITY ARE IMPORTANT FOR MUNICIPALITIES

Chapters three and four have highlighted the importance of performance and accountability of municipalities and the literature reviewed in both chapters indicates that performance and accountability are technical, managerial tools that can support decision-making to enhance public sector efficiency and effectiveness. As important organs of state, the municipalities need to improve their performance and accountability to promote their efficiency, effectiveness, and results-based delivery of services to communities. Madumo (2017:119) states that the municipality council's control work, which is associated with accountability, is imperative because it contributes to detecting and preventing abuse of power and further provides monitoring of whether municipalities comply with policies, predetermined objectives, as well as enhancing the municipality's ability to provide services, thus promoting community trust.

Therefore, based on is argued by Madumo (2017) above and Pretorius (2017:196) who states that municipalities need to be responsive to their constitutional obligations, the importance of performance and accountability of municipalities cannot be overemphasised. It is through enhanced performance and accountability that municipalities will continue to provide services and change the lives of the communities.

6.9 CONCLUSION

Chapter six focused on the current accountability and performance practices of municipalities in contemporary South Africa. Accordingly, a brief assessment was done on current performance and accountability practices. The discussion reviewed an example of the municipal performance management framework and how performance indicators are set, as guided by various National Treasury documents. The discussion went further to review the process of performance evaluation and review process of which the City of Johannesburg was used as an example.

Furthermore, the chapter briefly discussed the synopsis of national strategies developed by the national government to improve performance and accountability. The national strategies were reviewed from the period of 2009 to the year 2020 and the focus of the review was on the Turnaround strategy and Operation Clean Audit 2009-2014 and the Back to Basics (2014-2020). Various forms of accountability, such as political accountability, financial accountability, hierarchical accountability, and legal accountability were contextualised within the environment of municipalities.

The assessment of performance practices reveals several performance reports that need to be prepared for internal and external stakeholders, and these reports are required by various legislation, regulations, and departmental requirements. The analysis of the number of required reports appears to place more demands on officials, which might lead to compromising the quality and accountability within the municipality. There is a need to assess whether these reports can be reviewed and limit the number thereof by developing a performance and accountability framework.

In addition to performance, Chapter six further reviewed accountability practices, including internal accountability structures such as sections 79 and 80 committees. The review process highlights an ongoing challenge emanating capacity of committees to perform their oversight work, and these not only relate to the committee functionality but also to those who serve on them. This challenge relates to councillors serving in these committees, whom, other research reveals, have little or no expertise in scrutinising financial and other complex reports submitted by the officials. This is further pursued in the next chapter that deals with the empirical research of the study.

The assessment made when discussing performance and accountability practices reveal the availability of the number of regulations and practices from National Treasury governing these practices.

The challenges identified of both performance and accountability of municipalities illustrates a lack of integration in the current practices. The analysis further indicates that a significant challenge impacting municipalities' performance is the lack of accountability. As argued by Toxopeüs (2019) that the lack of experienced personnel and weaker oversight committees are key to a lack of accountability leading to poor performance. This, therefore, indicates the need for an integration of performance and accountability as advanced earlier by the three theories and literature review. The integration of performance and accountability as part of municipality policy and practice will provide more clarity to both the politicians and the administration. The argument of the study is that to improve oversight and address poor performance of municipalities, integrated planning should be linked to the development of integrated performance and accountability framework to support the implementation of IDPs.

As discussed already the challenges identified in Chapter six provide an opportunity to develop an integrated performance and accountability framework. The development of the performance and accountability framework should be informed by the views of the municipality officials, as they are involved daily with factors of municipal performance and accountability.

Having discussed current practices of performance and accountability of municipalities in contemporary South Africa, the next chapter presents an empirical study undertaken to get the views and opinions of the municipal officials dealing with day-to-day issues of municipal performance and accountability.

CHAPTER SEVEN: INTERPRETATION AND ANALYSIS OF RESEARCH FINDINGS

7.1 INTRODUCTION

Chapter six discussed the current accountability and performance practices of municipalities in contemporary South Africa. The current municipal's performance practices reveal that each municipality is required to develop its performance management system in line with the legislation. The broader performance planning and measurement of municipalities are guided by the IDP, which is a five-year strategy of the municipality and that is linked to individual employees' performance. The national treasury indicates that municipalities are required to present several performance reports for both internal and external use as per various legislation, regulations, and departmental requirements (National Treasury 2017). The chapter further reviewed accountability practices, which included internal accountability structures and the review of the functionality of these structures presents challenges, which relate to a lack of skills of councillors who are expected to peruse the various kind of reports required for performance and accountability.

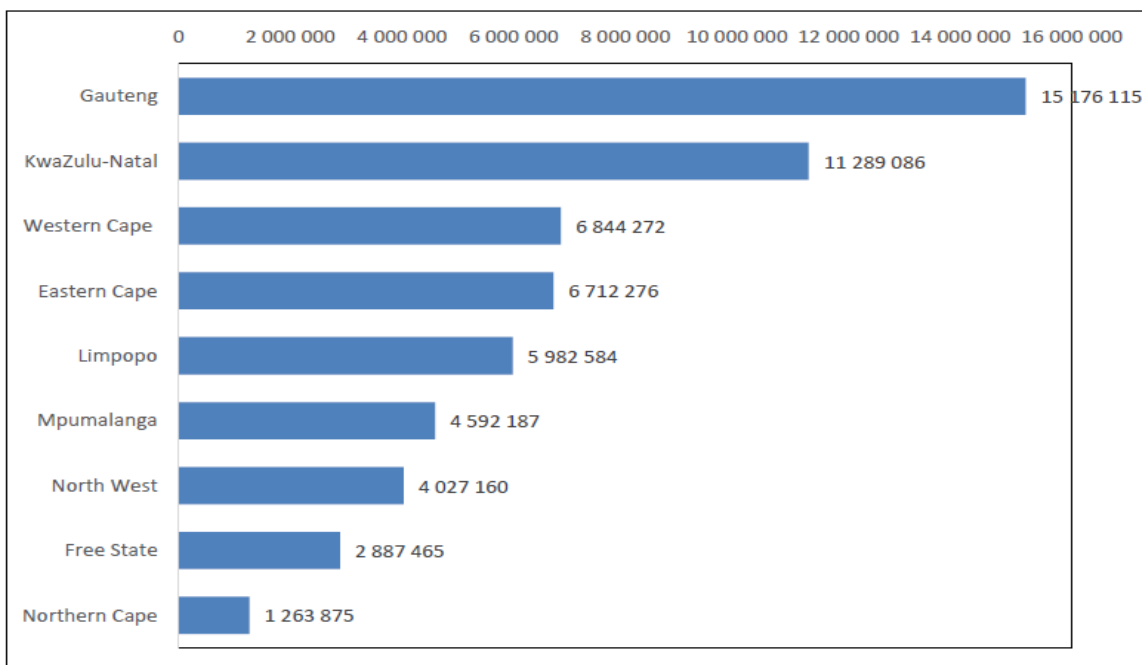
The purpose of the study is to develop a performance and accountability framework for Gauteng municipalities and to achieve this, the study investigated the current practices of performance and accountability within the selected Gauteng municipalities and other international selected countries municipal practices. The investigation included conducting interviews with various officials from the selected Gauteng municipalities. Therefore, Chapter seven presents the empirical exploration of the study and the results of the research. It is through the findings and lessons that arose from selected international countries that contributed to the development of a performance and accountability framework of the Gauteng municipalities.

Chapter seven further provides the research methods and tools used to gather the primary data, including challenges experienced during the data collection. Contextualising the empirical findings, the chapter firstly provides an overview of Gauteng as a province and the summary profiles of the selected municipalities for the study.

7.2 OVERVIEW OF GAUTENG PROVINCE AND SELECTED MUNICIPALITIES

It is important before presenting the empirical findings, to lay a foundation by providing an overview of Gauteng as a province. As reported by the Gauteng Provincial Government [GPG] (2020:3-6), Gauteng is a cosmopolitan province and regarded as the economic hub of the country and the seventh-largest economy in Africa. Gauteng is the 26th largest urban region in the world and the sixth largest urban agglomeration on the continent. It is both the financial and technological nerve centre of Africa (Gauteng Provincial Government, 2020:6).

Gauteng has shown the most significant increase in population and remains populous with the City of Johannesburg contributing an estimated 5.74 million people to the total population of 15.18 million in the province. In the past decade, population growth has been influenced by both interprovincial and international migration. It is estimated that in the period 2016 to 2021, Gauteng will experience a major influx of people from other countries, approximately 1.64 million in 2021, which is an increase from 2016 (City of Johannesburg, 2020a:12). Graph 7.1 provides the mid-year population statistics by province for the year 2019 and it is evident that Gauteng has the largest as per the below.



Graph 7.1: Mid-year population estimates for South Africa by province
Source: Statistics South Africa (2019:vi).

It is evident from Graph 7.1 that Gauteng remains the most populous province of South Africa given that Gauteng hosts various economic industries, such as logistics, financial and business services, property, telecommunications, logistics and manufacturing. In economic terms Gauteng is regarded as an "integrated industrial complex" as it is the only province with more than one metropolitan municipalities, City of Tshwane, the City of Johannesburg, and the City of Ekurhuleni. In addition to the above three metropolitan municipalities, the following municipalities are part of Gauteng, Sedibeng District Municipality, West Rand District Municipality, Midvaal Local Municipality, Emfuleni Local Municipality, Mogale City Municipality, Rand West Local Municipality, Merafong Local Municipality and Lesedi Local Municipality (refer to the map in Figure 7.1 for detail location within Gauteng).

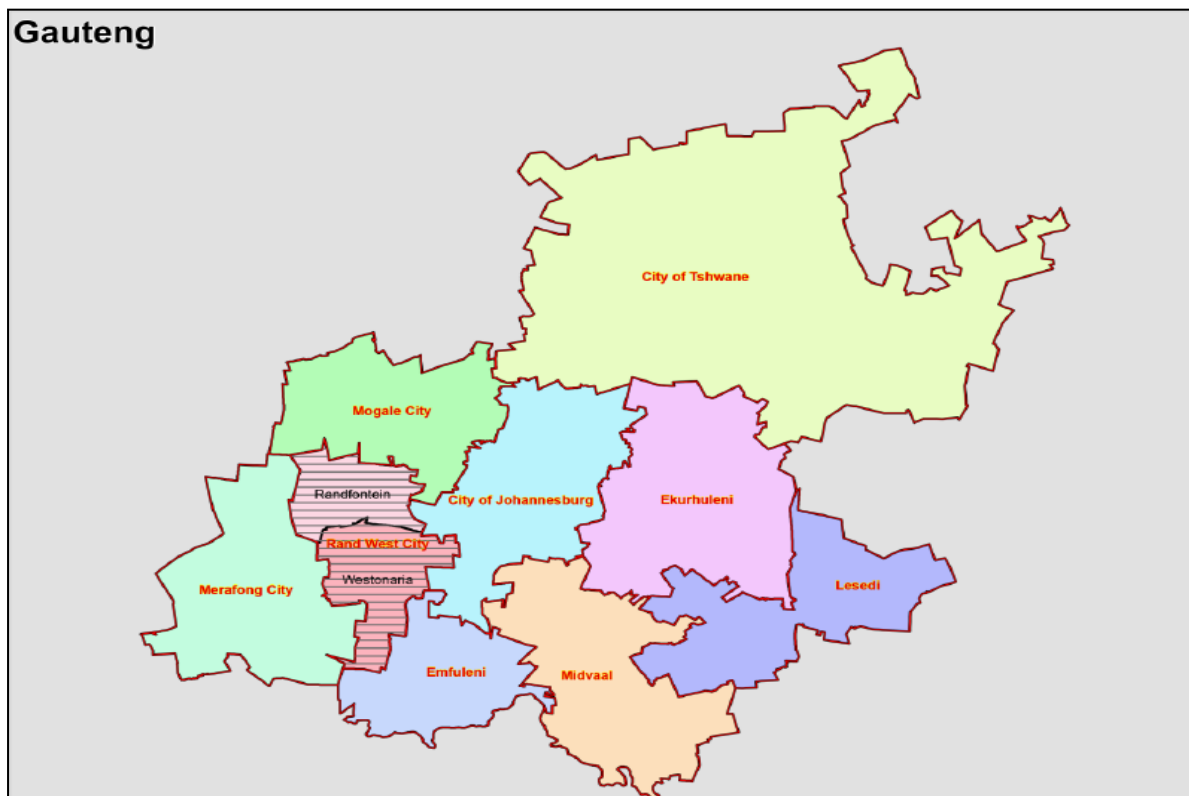


Figure 7.1: Gauteng municipalities

Source: Statistics South Africa (2016:5).

Of the 11 municipalities of Gauteng, the study focuses on the metropolitan municipalities (City of Johannesburg, City of Ekurhuleni, and City of Tshwane) and a local municipality (Mogale City). The three metropolitan municipalities were selected as they are responsible for 36% of the national budget allocated to the local government. Also, the Gauteng municipalities serve the largest share of the South African population. Their current performance and accountability practices might also mirror what the other municipalities in the country are implementing as well as have influence on the other municipalities. As per the Gauteng Global City-Region Observatory (2020) consensus has begun to build that Gauteng needs to move towards a 'province of metros', where wall-to-wall single-tier structures replace all two-tier district/local municipalities.

In the functioning of municipalities, Gauteng Provincial Government (2021:122) reports that some of its municipalities, such as Merafong were embroiled in the VBS Mutual Bank scandal, which led to the loss of more than R51 millions of municipal funds. In addition, the Merafong municipality's loss R77 millions as a result of the VBS collapse. The other concern relates to the Emfuleni Local Municipality, where there is a flow of raw sewage into the Vaal River, which saw the deployment of South African National Defence Force (SANDF) troops (Gauteng Provincial Government ,2021:122)

The next section briefly discusses the profiles of the selected municipalities.

7.2.1 Profiles of the selected Gauteng municipalities

The summary profiles of the selected municipalities are discussed below to provide more context on the municipalities and their size.

7.2.1.1 City of Tshwane Metropolitan Municipality (CoT)

Tshwane is the administrative capital of South Africa and is ranked the fourth biggest municipality in South Africa and the second biggest in Gauteng in terms of gross value added by region with a gross value add of R313 billion. The Metsweding District Municipality (with its two local municipalities, Kungwini and Nokeng Tsa Taemane) were amalgamated into Tshwane (with a small section also going to Ekurhuleni) to

form a giant new metro during the year of 2011 (City of Tshwane, 2020). The City of Tshwane has an Executive Mayoral System combined with a participatory ward system under Section 8(g) of the *Local Government: Municipal Structures Act, 1998* (Act 117 of 1998). The council of the municipality comprises 107 wards, 214 elected councillors of which 107 are ward councillors and 107 are proportional representative councillors. The municipality has just over 3,3 million residents according to the population statistics and is divided into seven regions and accounts for 10% of the country's economy as compared to 15.7% for the City of Johannesburg (City of Tshwane 2019:15; AGSA, 2020). It is evident arising from the information of the City of Tshwane that it is the second biggest in Gauteng and its population is bigger than two South African provinces, the Free State, and the Northern Cape.

7.2.1.2 City of Johannesburg Metropolitan Municipality (CoJ)

Johannesburg is home to 5.74 million residents, up from 4.4 million in 2011, an increase of 20% in the last nine years and the population growth within a city brings challenges, such as housing shortages and infrastructure backlogs. The CoJ utilises the Mayoral Executive System combined with the participatory ward system. Following the 2016 municipal elections, the City of Johannesburg Metropolitan municipality increased to a total of 270 councillors, of which 135 are ward councillors and the other 135 are proportional representation (PR) councillors. Its proposed budget is set at R65,6 billion for the 2019/20 financial year. This includes R57,3 billion in operational expenditure and R8,3 billion in capital expenditure (CAPEX).

Johannesburg remains a strategic contributor to the national economy and its economic activities include a strong services sector, in particular finance, business services and the trade and logistics sector. The dominance of these sectors in the Johannesburg economy arises from the central location of the city in South Africa's geography, amongst other factors. (AGSA, 2020; City of Johannesburg, 2020a). The City of Johannesburg is also bigger than four provinces in terms of population which are the Free State, Northern Cape, North West and Mpumalanga. Its role and contribution to the economy of South Africa remains critical and is a strategic gateway to the African continent.

7.2.1.3 Ekurhuleni Metropolitan Municipality (CoE)

Ekurhuleni is positioned in the east of Gauteng and hosts the OR Tambo International Airport, the busiest airport on the continent. Similarly, to CoT, the metro is home to more than three million people, who are from different corners of our country looking for better economic prospects due to the number of manufacturing facilities located in the vicinity of the metro. Ekurhuleni comprises 112 wards with 224 councillors, of which 112 are ward councillors and 112 are proportional representatives. The CoE is also a strategic economic actor through strong industrial characteristics and contributes 6.85% to the GDP of South Africa (AGSA, 2020; City of Ekurhuleni, 2020:134). Ekurhuleni is also a biggest municipality which has large population compared to two provinces which are Northern Cape and Free State.

7.2.1.4 Mogale City Local Municipality (MCML)

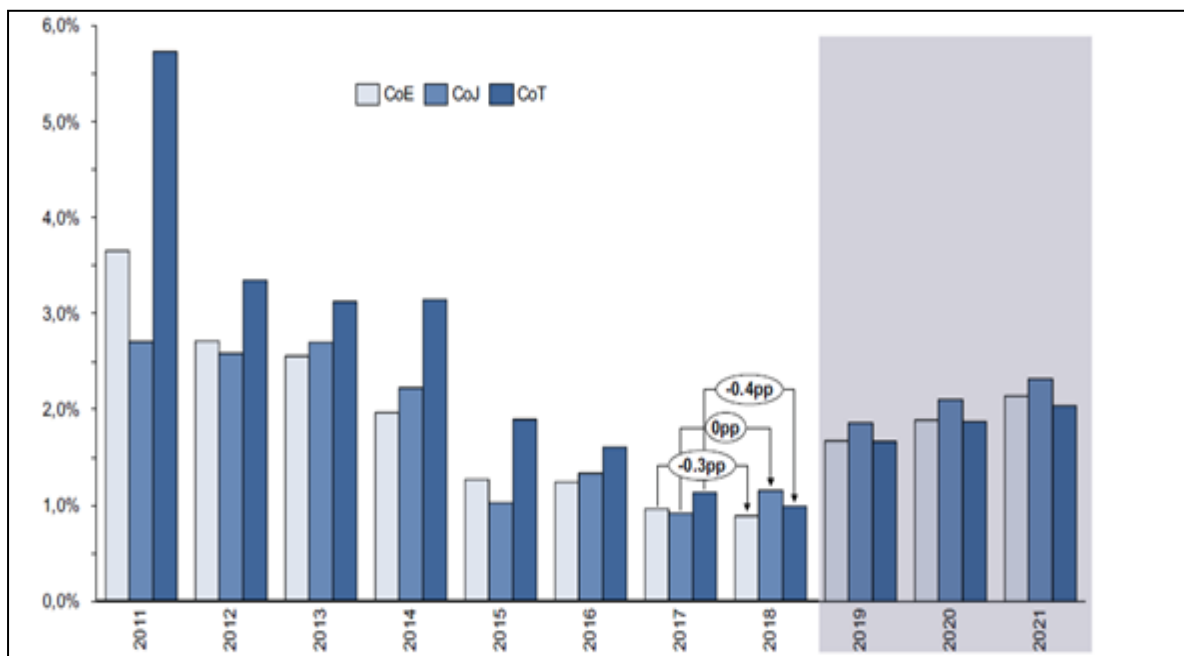
Mogale City is the “so-called” birthplace of humankind, and it is the home of the 2.2-million-year-old skull found at the Sterkfontein Caves in the Cradle of Humankind, which is a UNESCO World Heritage Site (Mogale City Integrated Development Plan 2021:19). The Gauteng Provincial Government (2020) reports that Mogale City is part of the West Rand District Municipality (WRDM), which includes three local municipalities, Rand West City, Mogale City and Merafong City and has the highest population about 45.5 % of the population of the district resided in Mogale City in 2016.

Mogale City (2019:8) reports that the municipality comprises both formal and informal households with informal settlements provided with basic services, such as waste removal and basic sanitation facilities, such as chemical toilets. Tankered water is delivered on a regular basis to all recognised informal settlement and those with poor access to services are mainly in the informal settlements.

MCLM uses the mayoral executive system of governance led by the Executive Mayor. The municipality has a total of 77 elected representatives, of which 39 are elected directly to represent individual wards and the other 38 are chosen from a proportional representation system based on the percentage of votes each political party received during elections (Mogale City, 2019:41).

As a local municipality which is smaller than the three metropolitan municipalities mentioned above, Mogale City provides a different context to the study compared to the metropolitan municipalities. The above discussion provided a summary of profiles of the selected municipalities for the empirical study. It is evident that the Metropolitan municipalities are critical role-players within the economy of the country. They are also host to most of the citizens of the country with some having more larger populations compared to other provinces such as Free State, North West, Northern Cape and Mpumalanga.

The role and structure of metropolitan municipalities is expressed by Madumo (2017:201) who states that a metropolitan has a high degree of economic and social integration within its areas and is characterised by both economic and social activities. They also face challenges, such as poverty, infrastructural deficiencies, and a lack of adequate service provision due to their large population. The South African Cities Network (2016:29) reports that the metropolitan areas attract high skills, development and research capability and can provide services as well as products beyond their boundaries.



Graph 7.2: Economic growth of Gauteng metropolitan municipalities

Source: Gauteng Provincial Government (2019:28).

Graph 7.2 presents the economic growth of Gauteng metropolitan municipalities for the period of 2011-2021 and it indicates that between the period of 2011 and 2014, the economies of the Gauteng municipalities grew at an average of 3%. From 2015 to 2018, there was a sharp decline in the economic growth of these municipalities. For the period of 2019-2021, the growth has been just above 2%. Graph 7.2 presents an environment where there has been a good performance of the economies of these metros and the decline. As part of their economic contributions, the Gauteng metropolitan municipalities are anchors of spatial networks that connect the people, places, freight, logistics, financial, service, learning and institutional networks. They, therefore, remain important regions for the benefit and development of our communities.

7.3 RESEARCH APPROACH ADOPTED BY THE STUDY

The study followed a mixed-method research approach where the researcher combines quantitative and qualitative research techniques. The motivation for the mixed-method approach, as advocated by Creswell (2014), is about collecting diverse data which will best provide insight into a research problem. As the study focuses on two complex concepts, performance and accountability, diverse data is critical to clearly understand the phenomena being researched.

In making a distinction between the three approaches, Creswell (2014:3) argues that qualitative research is concerned with non-numeric data and quantitative research focuses on numeric data. The mixed method is about bringing together the two research designs. In addressing the factors of qualitative research, which the study follows, Yin (2011:6) alludes that qualitative research enables the study of the sense of the lives of people, covering the contextual settings and striving to use numerous sources of evidence rather than relying on a single source. For quantitative research, Saunders, Lewis and Thornhill (2012:163) state that it is associated with the examination of the relations between variables, which are measured numerically and analysed using a range of statistical techniques.

Nhede (2016:47) points out that the quantitative approach has no subjectivity, and the researcher does not have personal biases influence the interpretation of the collected data. A major advantage of the quantitative approach is the use of solid data, which ensures that there are no personal feelings, emotions and biases present in the analysis and interpretation of data. The complementary role and benefits of using a mixed-method research approach is argued by Feters and Molina-Azorin (2018:130) who state that because researchers collect diverse data, they have the potential to enrich the understanding of the research phenomenon and can triangulate one set of results to enhance the validity of inferences. Furthermore, the literature review and documentary analysis were used to enhance the validity of the study.

7.4 COLLECTION OF DATA USED FOR THE STUDY

For this study, the researcher followed the collection process illustrated in Figure 7.2:

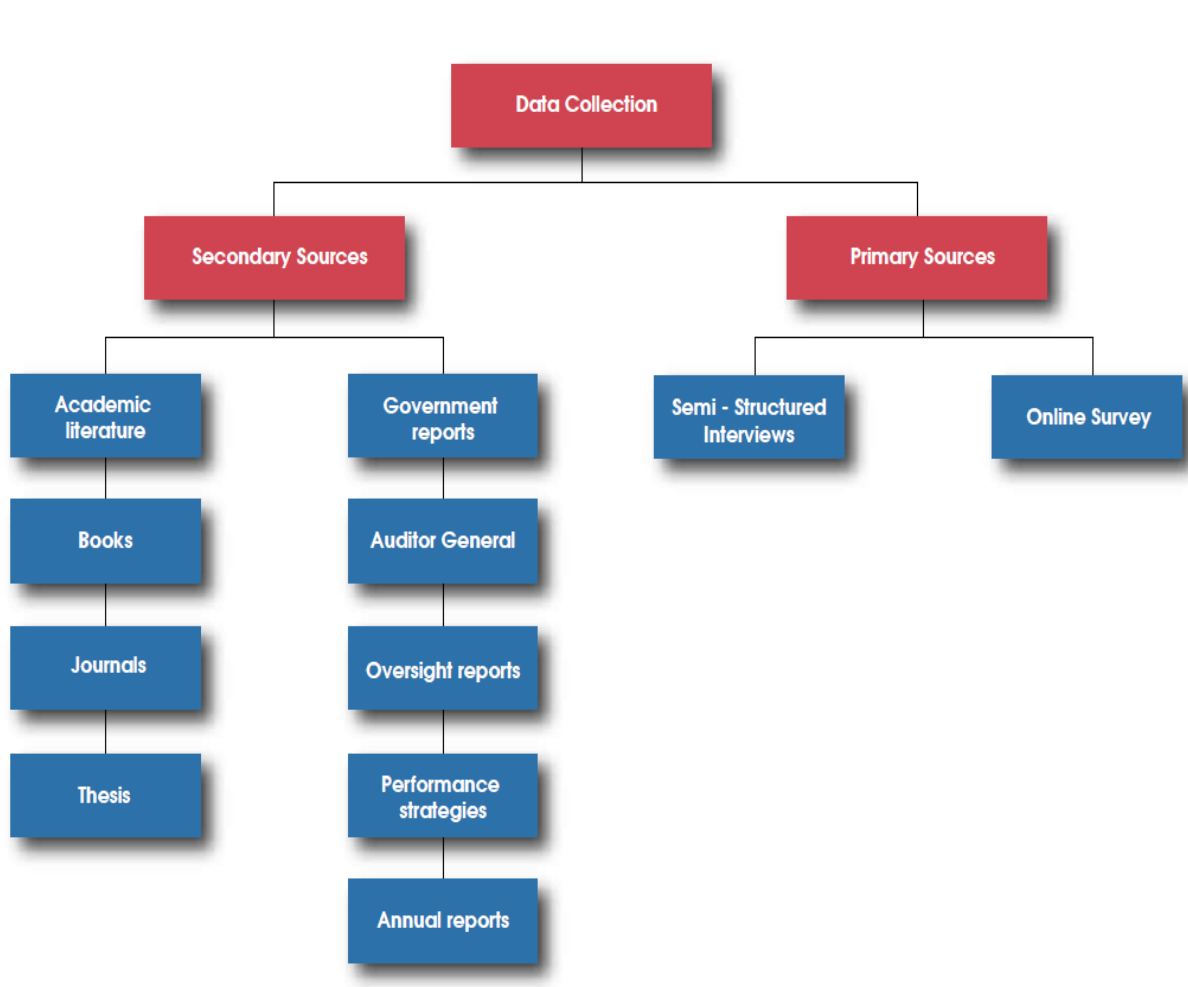


Figure 7.2: Data collection process used for the study
Source: Researcher's own.

The mixed method research approach adopted for this study follows various phases for the collection of data as illustrated by the above figure 7.2. Firstly, the research comprises a comprehensive literature review of assumptions of the theoretical lens and key concepts, which are performance and accountability. The literature review contextualised the South African local municipalities' functions and roles, including their performance and accountability practices. The review of the literature further explored selected international countries for lessons of municipal performance and accountability. The collection of data for the international selected countries was done through the desktop review research, which included reviewing official documents and reports of those countries as highlighted in chapter four of the study.

The second phase was conducted concurrently, which means that while collecting qualitative data, the researcher also focused on collecting quantitative data. For the qualitative data collection, the objective was to collect participants' perspectives, experiences, and interpretations of the research questions as municipal officials. The qualitative approach was further used to obtain deeper information by permitting participants to express their opinions, feelings and share their experiences about the performance and accountability of municipalities, which is the focus of the study

To address the challenge of subjectivity and complement the qualitative approach, the researcher used the quantitative approach through the distribution of an online questionnaire. The questionnaire was distributed to selected municipal department officials both senior and lower level to collect their opinions about the performance and accountability of municipalities. This approach was to assist the researcher to either corroborate or dispute data collected through a qualitative approach and literature review.

7.4.1 Identification of the sample

A sample is normally chosen from a particular population, which Neuman (2013:241) refers to as a large group from which the researcher draws a sample, and to which results from a sample are generalised. In relation to qualitative research, Bryman (2016:416) identifies one of the problems which a qualitative researcher faces that is to establish the number of people to participate in the study.

Bryman (2016:417) further is of the view that fewer than 20 participants increase the qualitative researcher's chances to generate detailed information. For the study, the sample was identified from municipal senior managers and other officials working within selected departments.

7.4.1.1 *Sampling strategy for the study*

For the qualitative process, the researcher adopted what Yin (2011:88) and Bryman (2016:408) refer to as purposive sampling, in which participants chosen in a deliberate manner and guided by the population that can respond to research questions. Purposive sampling was used to identify participants in a strategic way and to choose those who were able to contribute to the research objectives based on their responsibilities within municipalities. In addition, it was to obtain broad information and various perspectives, which include contrary views about the study.

The city managers (CM or MM) and chief financial managers (CFO) were chosen as participants because of their responsibilities which are central to the performance and accountability of municipalities. Their knowledge, insights, and perspectives assisted the empirical study on issues of municipalities' performance and accountability. As permission was granted in the four Gauteng municipalities that were selected, the sample for the qualitative study consisted of eight participants from the selected municipalities. The number is within what is recommended by Bryman (2016:417) who advocates for fewer than 20 participants to increase the generation of fine-grained data.

As argued by Onwuegbuzie and Leech (2007:242), the selection of the CMs and CFOs is informed by the need not to generalise to a population but to obtain more insights to understand the phenomenon being researched. In addition, their choice is motivated by their role of providing assurance on the credibility of performance reports and financial statements for auditing processes.

7.4.1.2 Online survey sample

In addition to the CMs and CFOs, the researcher intentionally selected various municipal departments as the unit of analysis, because of their strategic role in promoting the performance and accountability of municipalities. Without a sample number, the researcher targeted a total of 100 participants for the completion of the online survey. As argued by Creswell (2014:13), survey research can provide a numeric description of attitudes and opinions of a particular population in relation to the study topic.

The objective of 100 additional participants was to complement semi-structured interviews by gathering numeric opinions on the performance and accountability of the municipalities. The municipal departments chosen were the office of the speaker; office of the mayor; office of the city manager; finance department; human resources management; internal audit; and, strategy, monitoring and evaluation. This approach of selecting various departments as the unit of analysis was informed by the fact that some units were more knowledgeable and involved in the performance and accountability than other departments. Some of these departments possessed the required information about the phenomenon being researched. Table 7.1 illustrates a summary of the functions of the departments:

Table 7.1: Sampled municipal departments

Municipal department	Key functions	Linkages with performance and accountability
Office of the Speaker	The Speaker chairs the council which plays an oversight role for the entire municipality. The Office of the Speaker further plans an oversight role on the work of oversight committees.	The Speaker drives the overall oversight of municipal performance through the council and its committees. The Speaker is an important driver of accountability.
Office of the Mayor	The powers are vested in the Mayor by the Council to manage the daily affairs of the municipality. The Mayor is a political head.	The Mayor is expected to appraise progress against the key performance indicators; review the performance of the municipality to improve the economy, efficiency, and effectiveness

		of the municipality (South Africa, 2008).
Office of the City Manager	The City Manager is the Head of the Administration and the key driver of municipal programmes and council decisions.	The city Manager should oversee the implementation of the municipality's integrated development plan, and the monitoring of progress with the implementation of the plan (South Africa, 2000)
Finance Department	The finance department is headed by the CFO and it is responsible for managing the budget and treasury office. This department assists the Municipal manager to oversee the municipal finances.	It ensures financial compliance and accountability with available legislation. The performance of the municipality is supported by the budget prepared in line with the IDP priorities.
Human resource management	Human resource management is responsible for the management of municipal employees, which are an important and strategic resource to drive the performance of the municipality. The department also ensures that the municipality is staffed with adequate and sufficiently skilled staff members.	The municipal performance is driven by its employees as they implement council decisions. Employees assist the Municipal manager to implement the council plans. They also need to account to their superiors about the work they do through submitting performance information to council oversight committees.
Strategy, Monitoring, and evaluation	The department is responsible for planning, monitoring, and evaluating the work and implementation of the municipal programmes.	The IDP is a pillar and guide of municipal performance and accountability, which is driven and monitored by this department.
Internal audit	The internal audit units assist municipal managers and chief executive officers of municipal entities in the execution of their duties by providing independent assurance on internal controls and financial information (AGSA, 2020:201).	The department provides assurance on the performance and accountability processes. It prepares the municipality for external audits that are conducted by the AGSA.

Source: Researcher's own.

The above departments are crucial for the provision of internal controls, such as effective leadership culture, financial management and performance reporting, human resource management, policies and procedures, internal audit, risk management, oversight responsibility, compliance, and supply chain management. These areas contribute to the performance and accountability of municipalities. Further, their importance is supported by the AGSA (2020:199) who reports that "mayors and their municipal managers use the annual report to report on the financial position, their performance against predetermined objectives, and overall governance."

7.4.2 Data collection instruments

The section briefly outlines the collection instruments that the study used. This includes documentary analysis, semi-structured interviews, an online survey questionnaire and a literature review.

7.4.2.1 Document review and analysis

To meet the objectives of the research questions, a detailed document review was conducted as the first phase of data collection. The documentary review focused on the performance and accountability of municipalities, both local and of selected international countries. In this approach it is explained by Bowen (2009:33) when stating that researchers should check documents for rich data but with a critical eye and should be able to determine the relevance of these to the research problem and purpose. The review of the documents took place between October 2019 to March 2020. The document review was intended to assist in the development of the collection of data instruments, such as the semi-structured interview guide and the online questionnaire. Table 7.2 below shows the documents that were reviewed for the South African context.

Table 7.2: List of analysed official documents of selected Gauteng municipalities

Document	Objective of the review
Auditor-General of South Africa Municipal Finance Management Act audit reports for the period of 2016-17, 2017-18 and 2018/19	Analyse both the financial status and performance of municipalities. Review how municipalities deal with financial, legislative, and political accountability, as conceptualised in the literature
Annual reports for the selected municipalities for the period 2017-2018 and 2018-2019.	Analyse both the financial status and performance of municipalities. Review how municipalities deal with financial, legislative, and political accountability as conceptualised in the literature
MPAC oversight report on the Annual report 2017-2018 and 2018-2019.	Analyse both the financial status and performance of municipalities. Review how municipalities deal with financial, legislative, and political accountability as conceptualised in the literature.
Draft Medium-Term Budget 2019/20 – 2021/22	Analyse the financial performance of municipalities. Review how municipalities deal with financial, accountability as conceptualised in the literature
The Integrated Development Plans for the period of 2017-2021	Analyse the plans of the municipalities, how oversight structures deal with performance and accountability. Review on how the IDP is aligned to other planning and monitoring documents.
Performance Management Strategy 2018/19.	Review on how the performance management strategy is aligned to the IDP and other regulations.
Quarterly performance reports to council for the period of 2018-19 financial year.	Review on how and what kind of performance information is shared with oversight structures.
Municipal legislation <ul style="list-style-type: none"> • Municipal Finance Management Act • Municipal Systems Act 	Review legislative requirements relating to performance and accountability of municipalities.

<ul style="list-style-type: none"> • Performance Management Guide for municipalities 2001 • Municipal Structures Act 	
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Source: Researcher’s own.

For the analysis of international selected countries which was discussed in Chapter four, various documents such as the performance management framework for the period of 2017-2020, Auditor-General reports for 2017-20 and local government reports were accessed through desktop research. These documents were also reviewed to understand the international municipal performance and accountability of the selected countries. To provide context and conceptualising performance and accountability concepts, academic journals and books were reviewed.

The review of these documents was to assist the researcher to respond to the research problem and questions as well as the inner workings of municipalities. The reviewed documents also provided context on the functionality of municipalities, operational insights, which assisted the researcher to understand the challenges and successes of performance and accountability. The review of documents assisted the researcher to develop instruments to collect primary data, which consisted of a semi-structured interview guide and an online questionnaire. Key thematic areas emanating from the document analysis were used to develop research questions for the interviews and online questionnaire.

7.4.3 Semi-structured interviews

Semi-structured interviews were used to collect primary data for the qualitative research phase. Roulston and Choi (2018:2) are of the view that semi-structured interviews provide researchers with an opportunity to generate free-ranging conversations relating to research questions. This approach provides an opportunity for the researcher to probe responses and get more perspective on the research topic. In agreement with Roulston and Choi (2018:2), Bwowe (2015:115) states that semi-structured interviews allow the interviewer or interviewee to dig deeper into the research topic through diverging from the prepared schedule to pursue an idea or response in more detail.

In citing Gill, Stewart, Treasure, and Chadwick (2008:291), Bwowe (2015:115) further remarks that semi-structured interviews permit the discovery or elaboration of information that is important to participants but may not have previously been thought of by the research team. Despite being able to generate free-ranging data as motivated above, Alvesson (2003:14) cautions about the interviews and states that:

"it is important not to simplify and idealise the interview situation, assuming that the interviewee – given the correct interview technique – primarily is a competent and moral truth teller, acting in the service of science and producing data needed his or her 'interior" (i.e., experiences, feelings, values) or the facts of the organisation".

The caution by Alvesson (2003:14) was extremely critical to the collection of primary data and the researcher had to prepare for such instances. Before data was collected, an interview schedule was developed informed by key thematic areas arising from the documentary review as discussed in Section 7.3.2.1. of the study (see Annexure A). In line with Gill *et al.*, (2008:292), a pilot study was conducted for the interview schedule with several participants working within the Gauteng municipalities that were not selected for the study. The pilot process was to establish if research questions are clear, understandable and participants can answer the research questions without experiencing any challenges (Gill *et al.*, 2008:292). Following the pilot study, which took a week, a few adjustments to questions were made as per the comments made by the pilot participants.

The interview schedule comprises three sections with Section A focusing on biographical information of the research participant. Section B of the interview schedule is about questions relating to the performance factors of the municipalities. The last section, Section C had questions on factors relating to accountability within municipalities. The interview schedule used open-ended questions, with an objective to probe and give participants the opportunity to respond in their own words, rather than forcing them to choose from fixed responses.

The semi-structured interview questions were guided by the thematic areas, which arose from the documentary review with a focus on municipalities' performance and accountability. The questions on the interview schedule were developed to get participants to reflect on their views and perspectives regarding whether adequate guidelines exist for performance and accountability. The questions also required participants to provide more clarity on how performance targets are developed and influenced by external structures such as the National Treasury, political parties or CoGTA. The questions further were about understanding the state of functioning of oversight committees to drive performance and accountability.

The other questions to participants were about performance measurement and the quality of performance information that is shared with the oversight committees to inform their decisions making. While reflecting on various aspects of performance and accountability, the participants were also asked to reflect on the factors affecting the implementation of performance and accountability practices. Lastly, they were asked to suggest solutions to improve the performance and accountability of municipalities.

All targeted participants were sent an email invitation to participate in the study, which included an introductory letter explaining the objective of the study. Due to COVID 19 regulations, the initial arrangement of face-to-face semi-structured interviews was abandoned as all interviews were conducted through online tools. Participants were requested to indicate their preferences and all the participants opted for the Microsoft Teams tool.

In line with Quick and Hall's (2015:130) views, ethical and consent issues were taken into consideration as part of the invitation to participate in the study. The researcher had to make sure that the participants were not coerced into participating but understood the implications of their participation, which was voluntary. The process was to protect the dignity, safety, rights, and interests of those participating in the research. Despite invitations being shared on time, some of the targeted CMs and CFOs delegated their senior managers who report directly to them to do the interviews. The same process of sending explanatory and consent letter to those delegated was followed to get their official consent.

Table 7.3 below is a representation of participants with codes to protect their identity and privacy. The coding is done because it is also known that to provide participants' position might also compromise their privacy hence their titles and positions are not provided rather the codes and their municipalities.

Table 7.3: Semi-structured interviews participants

Municipality	Targeted participants	Interviewed participants	Declined	Codes
City of Johannesburg	2	3	None	Fez001 Fez002 Fez003
City of Tshwane	2	2	None	Fez004 Fez005
City of Ekurhuleni	2	2	None	Fez006 Fez007
Mogale City	2	1	1	Fez008
Total	8	8	1	

Source: Researcher's own.

Despite targeting two participants per municipality, the City of Johannesburg had three participants who agreed to be interviewed for the study. Only one of the participants in Mogale City was interviewed, despite confirmation made that the interview would take place in the first week of December 2020, the second participant did not confirm, and the researcher decided not to pursue the participant in the interest of time.

The researcher administered the interviews himself and recorded the interviews per the consent of the participant. The time allocated to each participant was 90 minutes but most of the interviews lasted for an hour. In line with Saunders *et al.* (2012:385) developing and promoting the credibility of the process, the researcher shared the interview guide before the interviews were conducted. The list of questions may promote validity and credibility as it informs the participants about the information the researcher is interested in and further provides them with an opportunity to prepare (Saunders *et al.*, 2012:385).

Additionally, before each interview the researcher introduced himself and provided more information about the study. All the participants were asked the same questions despite the wording being different for each participant. The interviews took place between October – December 2020. The interviews were recorded through Microsoft teams and otter app, which both transcribed the interview as raw data. The researcher also took field notes in addition to the recording process and the interview transcripts were coded to protect the identity of the participants (see Table 7.3). The purpose of the field notes was to assist the research to identify key thematic areas.

7.4.4 Online survey questionnaire

In addition to the semi-structured interviews, an online questionnaire was developed to collect data concurrently with the interviews. Saunders *et al.*, (2012:416) refer to a questionnaire as an instrument that collects data where each participant is asked the same set of questions and those can be answered without an interviewer being present. The questionnaire can be used to collect various types of data, such as opinions, behaviour, and attributes and there are various types of questionnaires, which differ according to how they are shared and collected from the participants. The choice for this study was an online questionnaire, which was created through an online survey tool called SurveyMonkey (See Annexure B).

The purpose of the online questionnaire was to collect opinions of other municipality employees on the performance and accountability of municipalities. The questionnaire was structured along the same lines as the interview schedule but with closed questions. The questions were developed to get participants' opinions on the functions of oversight committees to drive performance and accountability. Most of the questions were on a 7-point Likert scale for participants to measure the statements for each thematic area. As stated by Creswell (2008:387), the use of a questionnaire was informed by the number of targeted participants, which was 100 and this kind of data collection instrument provided a more economical and efficient means of gathering a large amount of data from many participants.

Before the questionnaire was distributed to participants, a pilot study was conducted with employees of municipalities that were not targeted. The questionnaire was adjusted based on the comments and inputs received and the final questionnaire had 41 questions out of the initial 58 questions. The questionnaire was divided into various sections, of which the first was the introductory part explaining the main purpose of the research, a request to participate in the survey, information on confidentiality and research ethics and the last sections were on performance and accountability.

To comply with ethical considerations, the email invitations to participants contained information about the university attended by the researcher, supervisor contact details, informed consent requirements as well as confidentiality requirements. The permission letter (Annexure C) was also attached to the invitation email including the ethical clearance certificate granted by the University of Pretoria's Faculty of Economic and Management Sciences Research Ethics Committee (Annexure D).

Each municipality was requested to provide a list of contacts for all employees working for the selected departments of the Office of the Speaker, Office of the Mayor, Office of the City Manager, Finance department, Human Resources Management department, Internal Audit, Strategy, Monitoring and Evaluation department. All the three metropolitan municipalities (Tshwane, Johannesburg, and Ekurhuleni) provided lists with the exception of Mogale City that shared the web link with its employees through the information department and human resource management.

The questionnaire was distributed as a web link to all employees whose email addresses were provided by the municipalities. Table 7.4 below provides a breakdown of the municipality's employees:

Table 7.4: Breakdown of municipalities employees who received an invitation

Municipality	Number of employees sent an email	Emails bounced	Employees responded
City of Johannesburg	80	5	45
City of Ekurhuleni	30	9	15
City of Tshwane	80	0	37
Mogale City	Emails not provided as their IT department directly distributed questionnaire link with their employees	Not sure	16
Total emails distributed	190 emails distributed		115

Source: Researcher's own.

As per Table 7.4, 115 responses were received out of the 190 emails shared. The response constitutes at least 60% of the response rate despite the researcher having targeted a response rate of 100 participants. Similarly, to the semi-structured interviews, the completion of the web-based questionnaire took place between October – December 2020, which ran concurrently. The researcher experienced what Bwowe (2015:109) refers to as the disadvantages of emails, where participants may be inundated with emails, which leads to them ignoring emails. The challenge includes bouncing off emails and attempts to follow up may be ignored by the participant. In addition to these disadvantages, the employees in the various municipalities were coming to work on a rotational basis due to Covid 19 regulations, therefore having limited access to their emails.

Despite possible disadvantages of using online survey questionnaires, Hewson (2017:6) is of the view that web-based distributed questionnaires have advantages over traditional methods of sending questionnaires in the body of an email message. The web-based questionnaires such as SurveyMonkey, which has been used in the study allow a far greater range of functions to be employed, which can serve to enhance reliability.

These include features such as response completeness and format checking, answer piping, skip logic and randomisation. They can also enhance reliability by allowing tighter control over presentation parameters, compared with simple text-based email approaches. Data security is also enhanced compared with email methods, which is an important ethical consideration in most research contexts.

7.5 RESEARCHER POSITIONALITY – A REFLEXIVE APPROACH

In line with what Gabriel (2015:333) refers to as a consciously reflexive researcher, it is important to not pretend to be value-neutral but to continue to question the researcher own assumptions. It is also critical to question the interests served by this research project and recognising the researcher's role. Corlet and Mavin (2018:381) are of the view that reflexivity should be able to question three aspects relating to the research practice, which is questioning the researcher's understanding of the reality and how various paradigms and alternative perspectives can open new ways to think about exploring the research problem.

Reflexivity should assist the researcher to question the relationship with the research subjects, data collected and the research context. In line with Corlet and Mavin's (2019:381) view, the Researcher conducted this research with full understanding that he is employed by a Gauteng provincial government department that has intergovernmental relations with the selected municipalities. The researcher indicates that being an employee of the provincial government did not in any way had privilege access to both the participants and the information. Although this study focused on municipalities, the Researcher was fully aware that being part of the provincial government was exposed to the workings of the municipalities and continued to remain objective as much as possible. The Researcher could not the public service professional background in interrogating the challenges and solutions required for improving the performance and accountability of municipalities. The different voices arising from semi-structured interviews and the questionnaire responses have provided valuable insights about the workings of the municipalities, which the Researcher was not fully exposed to.

7.6 DATA ANALYSIS AND INTERPRETATION OF THE RESEARCH FINDINGS

Willig (2014:137) argues that the interpretation of collected data can generate an improved comprehension of the researcher's intended meaning, social, political, and historical context relating to what the author wishes to express. The researcher has to make connections between various components and aspects of the data collected to provide a meaningful understanding of the phenomenon. In supporting Willig (2014:137), Yin (2011:207) believes that interpretation of data is to give meaning to the collected data and tell a story that includes various aspects of the collected data, and the main themes will become the basis for understanding the research outcome.

Roulston (2014:311) states that qualitative analysis uses a wide range of methods to characterise data, plus themes with direct quotations from transcripts and narratives that represent participants' experiences and perspectives. In line with (Yin, 2011:207; Willig, 2014:137; Roulston, 2014:311), the researcher adopted a thematic analysis from the literature review and further linked it to the research questions and objectives. For the sake of the study, the thematic analysis was adopted for both the qualitative and quantitative data and Neuendorf (2019:212) explains thematic analysis as themes that emerge inductively through the interpretation of the data. The codes most often consist of words or short phrases that assign an essence-capturing, and evocative attribute. The method's epistemological roots prescribe that these codes need to be flexible to allow modification as the data analysis progresses. The frequency of occurrence of specific codes or themes is usually not a central goal of the analysis (Neuendorf, 2019:212).

The data interpretation approach is to provide areas relevant to the study and respond to the research questions and the themes used mostly arise from the research questions, review of the literature and official documents. Alignment of the themes was done where other thematic areas emerged from the views expressed by participants. Braun and Clarke (2006:82) raised this approach that determination of themes should be the researcher's judgement and the researcher needs to be flexible and rigid rules do not work.

In addition to identifying thematic areas, the researcher followed what Neuendorf (2019:213) refers to as a recursive six-phase process for thematic analysis, which includes familiarisation with data collected in the form of transcripts and notes taken during the interviews. The data collected in the form of transcripts and field notes were instrumental in identifying thematic areas. The themes identified for the data analysis are linked to research questions to determine consistency in telling the logical storyline of the research.

As part of a comprehensive data analysis and interpretation of semi-structured interviews, the researcher applied triangulation using various perspectives by combining multiple data including issues arising from the literature review and document analysis. This included using the web based SurveyMonkey questionnaire's responses to provide additional numerical data to the responses related to the overall research questions. A total of 115 responses were received for the completed web-based questionnaire, while eight semi-structured interviews were conducted. Flick (2018:23) argued that triangulation should be able to go beyond one approach and various perspectives should be treated and applied equally to promote quality in the research. The insights from the document review and literature review also provided a different perspective to look at the data and the use of multiple methods was to promote the validity and credibility of the study's findings, as advocated by Flick (2018:23).

7.6.1 Presentation and analysis of empirical data

This section presents the empirical data analysis informed by the views expressed by the research participants from both the semi-structured interviews and the results of the completed questionnaire. The results are presented and discussed within the context of various chapters of the study ranging from the problem statement, research questions, literature analysis on performance and accountability, and the international case studies. Yin (2011:233) contends that "qualitative studies pose a special challenge in presenting their data because the data usually include narratives from participants. The approach provides the researchers with a variety of choices, from directly or indirectly quoted material".

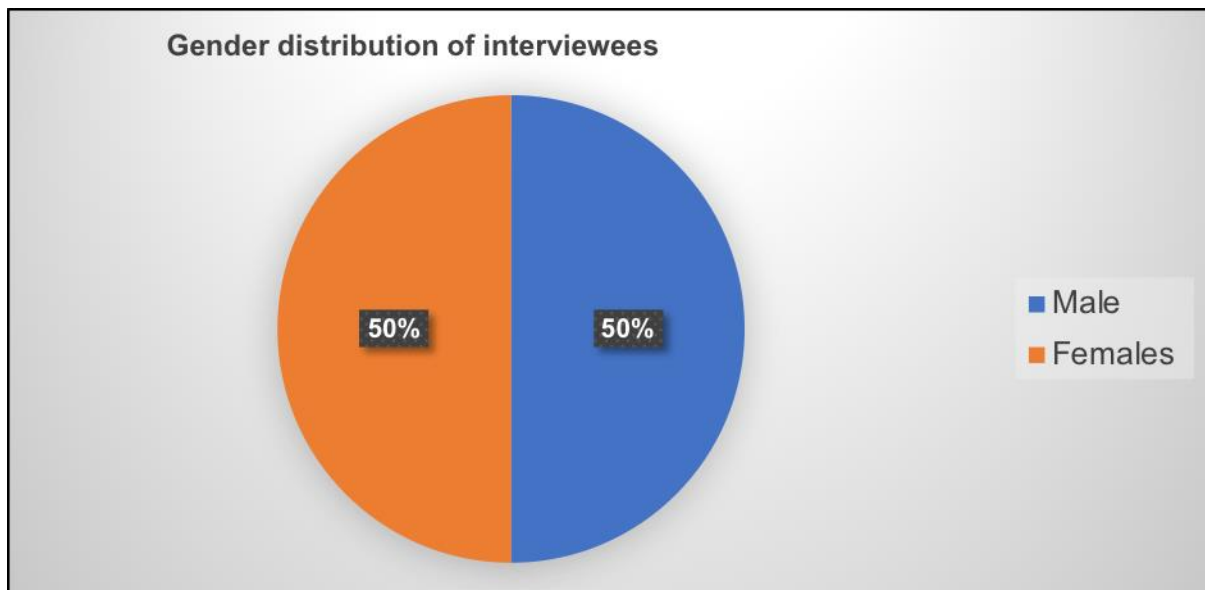
Yin (2011:233-240) further believes that it is essential to either consider presenting data in the “form of quotations and paraphrased passages, representing the study participants' views or descriptions of their understanding of the study setting”. For the quantitative study, the data's standard presentation is in the form of numeric data that present statistics and the research matter. Additionally, the data can be used to present the real-world events from the participants' perspectives and also present their voices using extensively quoted material" (Yin 2011:233-240). The presentation of results will be informed by Yin's (2011:233) approach through presenting narration from the semi-structured interviews and some of the narration include direct quotations or extracts from the participants. Similarly, the presentation of results was triangulated by presenting numerical findings from the questionnaire, which are further explained through narration. The 7-point Likert scales questionnaire was used to measure the responses from the respondents of the online survey.

The first section of the findings focuses on respondents' profile both for the semi-structured interview and those who responded to the web-based questionnaire. The respondents' background profile presentation provides an account of respondents, their experience, level of authority, gender, race, and level of highest qualifications. In addition, the profile of research participants is intended to provide context about the value and reliability of the views provided concerning the research questions.

The profile of the research participants assists to have divergent opinions on specific practices and applications within organisations. The second section of the findings provides thematic areas arising from the interviews and questionnaire respondents. The findings include direct quotes from the semi-structured interview participants (henceforth called interviewees). This further consists of graphs to present numerical findings of the online questionnaire results from respondents (henceforth called respondents).

7.6.1.1 Profile of the interviewees

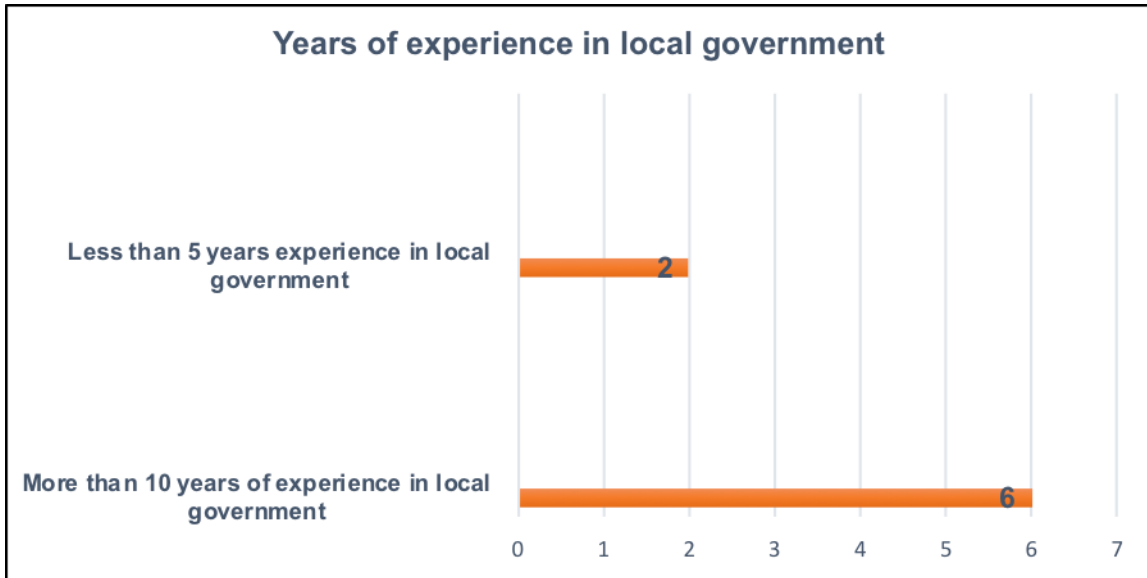
The interviewees were senior managers consisting of CMs and CFOs. The other participants comprised of senior managers reporting directly to the CMs and CFOs delegated by those who could not participate due to other pressing matters on their side. The first part of the semi-structured interview schedule collected information related to demographical data, such as gender, qualifications, and experience. Of the eight interviewees, the gender distribution below indicates equal gender distribution of participants. Four were males and four were females, as represented in Graph 7.3:



Graph 7.3: Gender distribution of semi-structured interviewees

Source: Researcher's own.

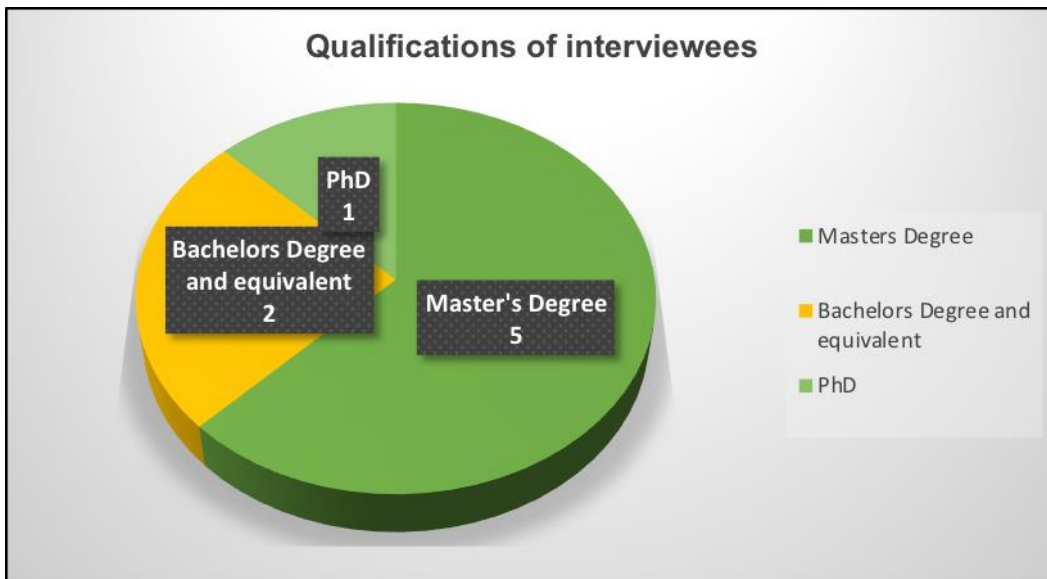
The interview guide also required the interviewees to indicate their working experience in local government. In terms of interviewees' responses, six of the eight, which is 80% of the interviewees, had more than 10 years' experience in local government. Only two of the interviewees had less than five years' experience working for local government. Despite the two having less than five years' experience working in local government, they had extensive senior management experience from other public sector organisations. The experience of the participants is depicted in Figure 7.4 below:



Graph 7.4: Years of experience of participants in local government

Source: Researcher's own.

The interviewees' experience can be regarded as having provided information power, as argued by Malterud, Siersma and Guassora (2015:3) who posit that participants' information power is related to their experience and knowledge about the area of research. The above experience in local government is quite useful for the research objectives. Furthermore, the interviewees were required to share their education level. The information shared indicates that the majority (five) of the interviewees had a master's degree. Two of the eight participants had a bachelor's degree, and one had a PhD qualification. Figure 7.5 below depicts the distribution of the educational qualifications of the interviewees:



Graph 7.5: Qualifications of interviewees

Source: Researcher's own.

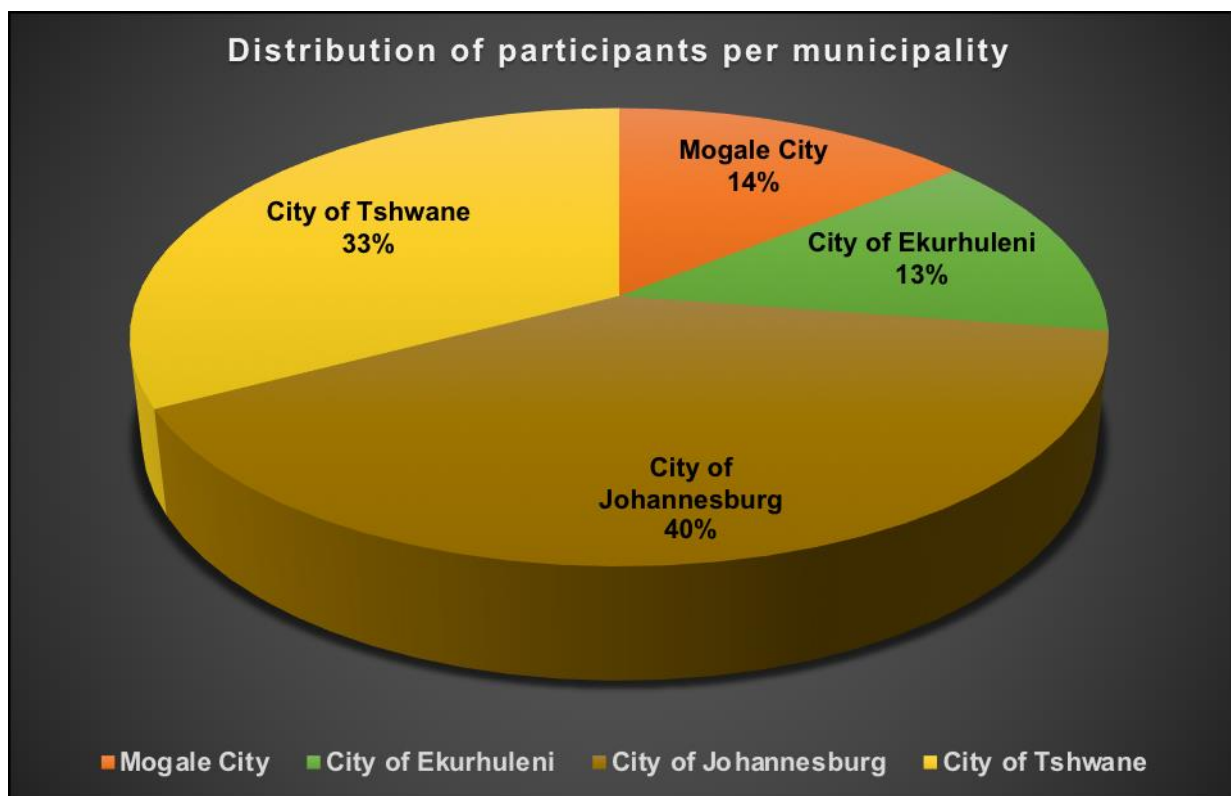
Figure 7.5 assures that the interviewees had sufficient educational qualifications to respond adequately to the research questions and objectives. The above is quite essential as it also provides credibility to the findings of the research.

7.6.1.2 Profile of questionnaire respondents

As the study followed a mixed-method approach and continuing on from interviewees' profile, this section presents the web-based questionnaire respondents' profile to be referred to in the text as respondents. The profile is more detailed compared to the above as the questionnaire requested more information about the respondents. Section A of the online questionnaire required respondents to indicate the municipality they are working for, age, gender and department they are working for, years of experience in local government, level of authority, and highest formal education level.

7.6.1.3 Municipal distribution of questionnaire respondents

The municipal distribution of respondents is depicted below based on 115 responses. The City of Johannesburg has the highest response rate at 40%, followed by the City of Tshwane at 33%, then Mogale City at 14% and the last is the City of Ekurhuleni with 13% respondents. Graph 7.6 depicts the municipal distribution of the questionnaire respondents:



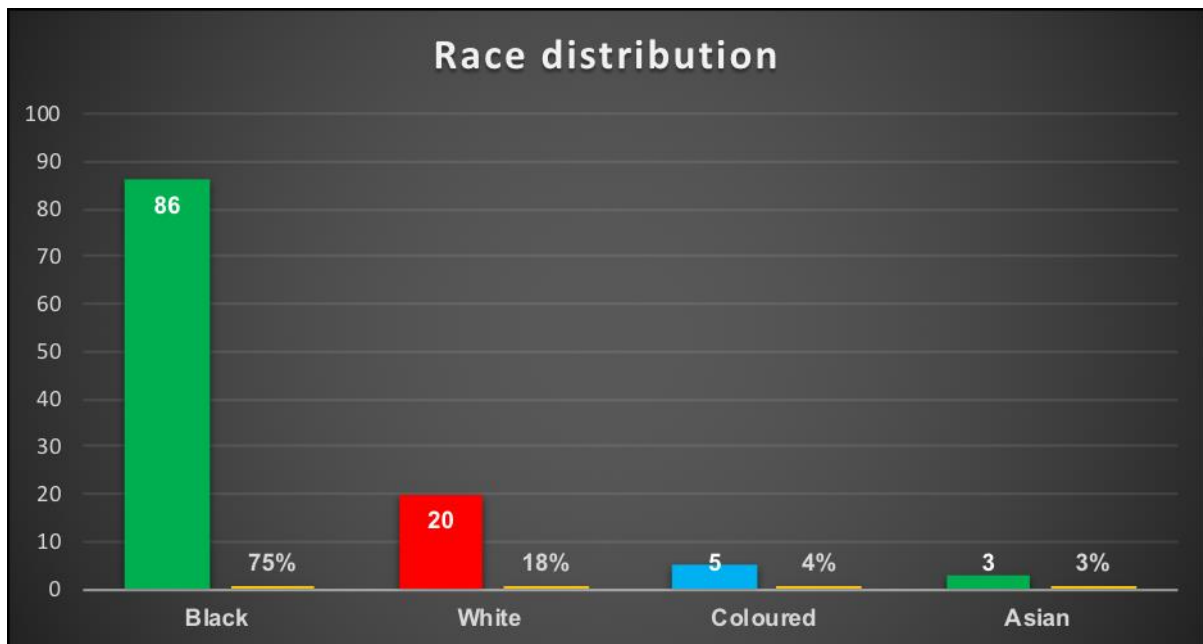
Graph 7.6: Municipal distribution of online questionnaire respondents

Source: Researcher's own.

The above municipal distribution reflects the emails distributed as Johannesburg and Tshwane both had 80 emails distributed. The City of Ekurhuleni had 30 emails distributed. It is assumed that Mogale City as a local municipality has a smaller number of employees in the selected departments than the metropolitan municipalities.

7.6.1.4 Race distribution of questionnaire respondents

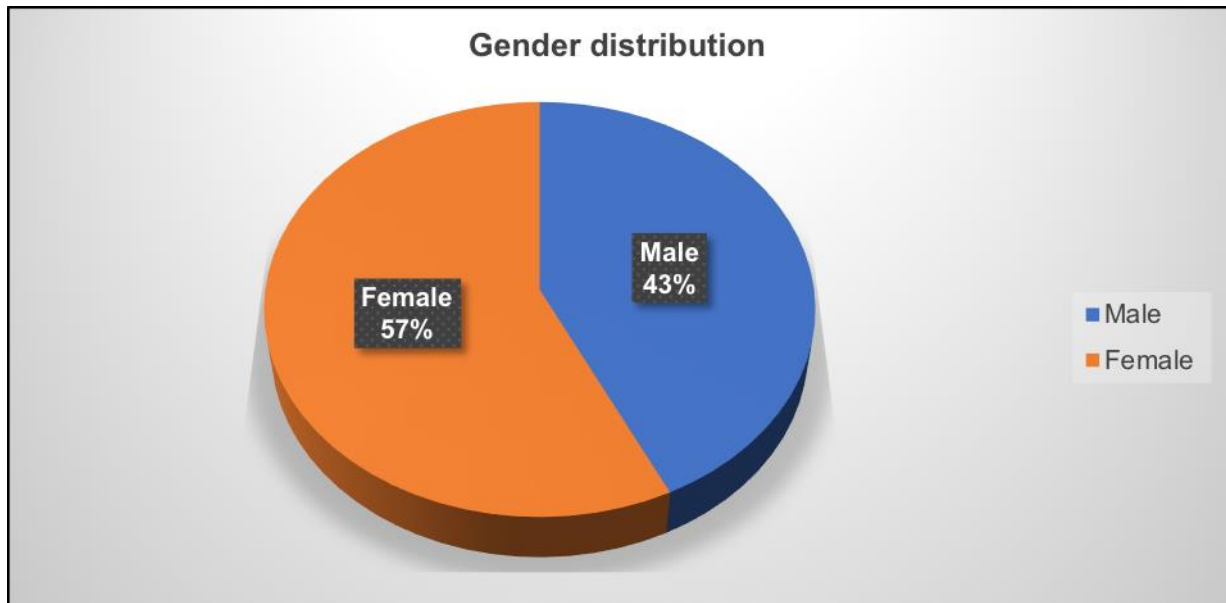
Concerning race, 114 respondents of the 115 provided their race. Graph 7.7 indicates that most respondents were black, comprising 75%, white respondents followed them with 18%, coloured respondents with 4%, and the last was Asian with 3% of the total questionnaire respondents.



Graph 7.7: Race distribution of respondents

Source: Researcher's own

7.6.1.5 Gender distribution of questionnaire respondents



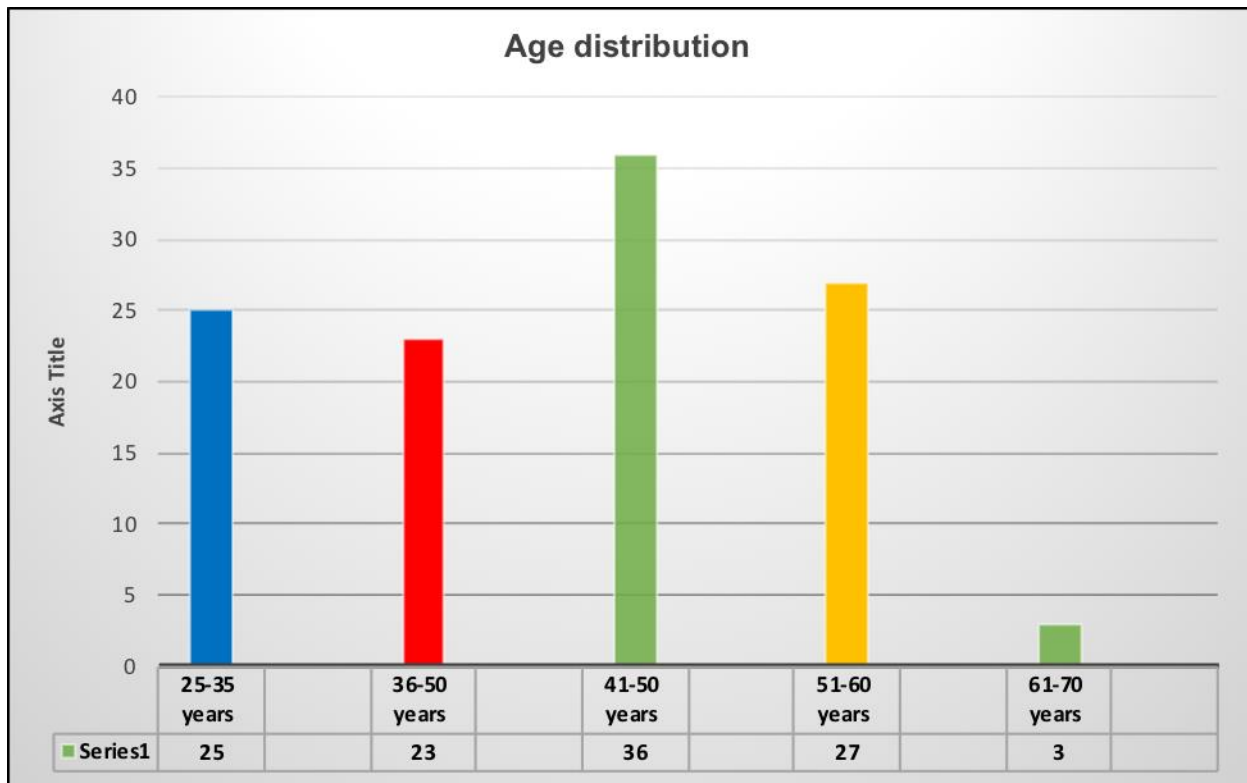
Graph 7.8: Gender distribution of respondents

Source: Researcher's own.

There were 112 of the 115 respondents who indicated their gender for their response. The gender profile of respondents demonstrates that there were slightly more females than male respondents. Female respondents constituted 57%, while male respondents constituted 43% and Graph 7.8 is a depiction of the gender distribution.

7.6.1.6 Age distribution of questionnaire respondents

In terms of age distribution, the data indicates that 114 of the 115 respondents showed their age. Those aged 41-50 years constituted the highest representation with 32%, followed by 51-60 years with 24%. The respondents in the age group of 25-35 years were at 22%, while 36-40 years are at 20%. A few participants were at the age of 61-70, at 3% and Graph 7.9 depicts the age distribution of the respondents:

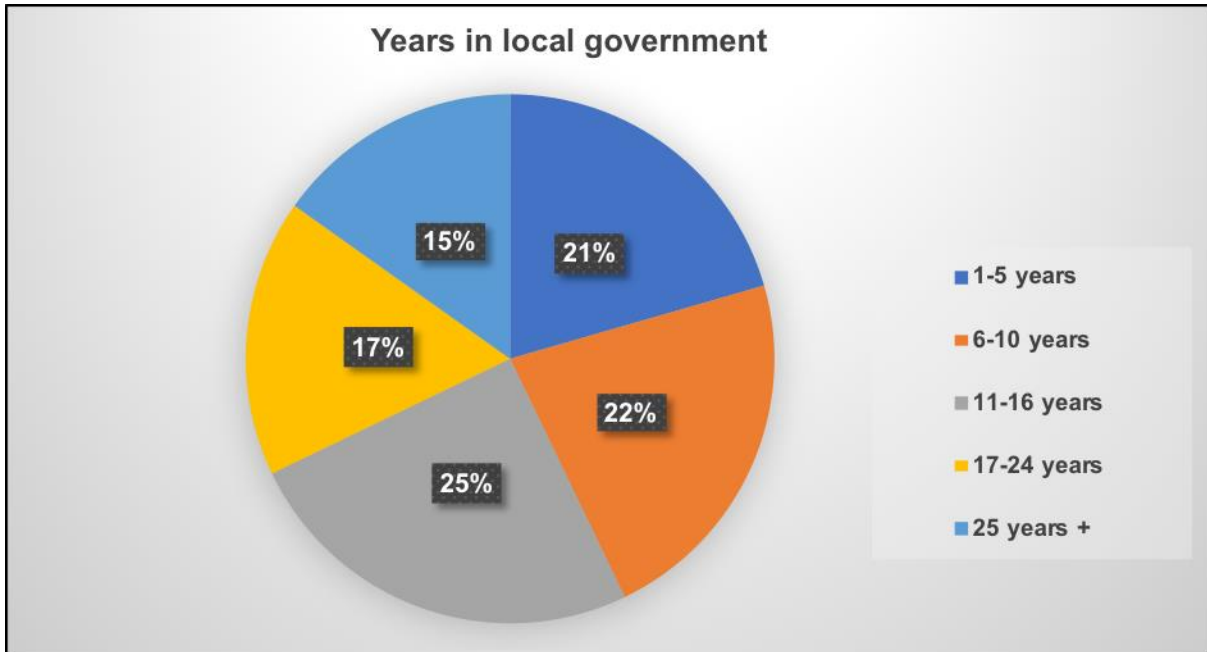


Graph 7.9: Age distribution of respondents

Source: Researcher's own.

7.6.1.7 Number of years in local government

The questionnaire requested respondents to indicate the number of years they have been serving in local government. A total of 112 of the 115 respondents indicated their years in local government. The majority of the respondents at 25% had been in local government for between 11-16 years. They are followed by 22% which had been in local government for 6-10 years, with 1-5 years constituting 21% of the respondents. 17% had been in local government for 17-24 years. It should also be noted that the first democratic local government elections took place in 1996, 24 years ago. Those who had been in local government for more than the democratic local government, which is 25 and more years constituted 15% of the respondents. Graph 7.10 depicts a summary of the number of years respondents had been in local government:

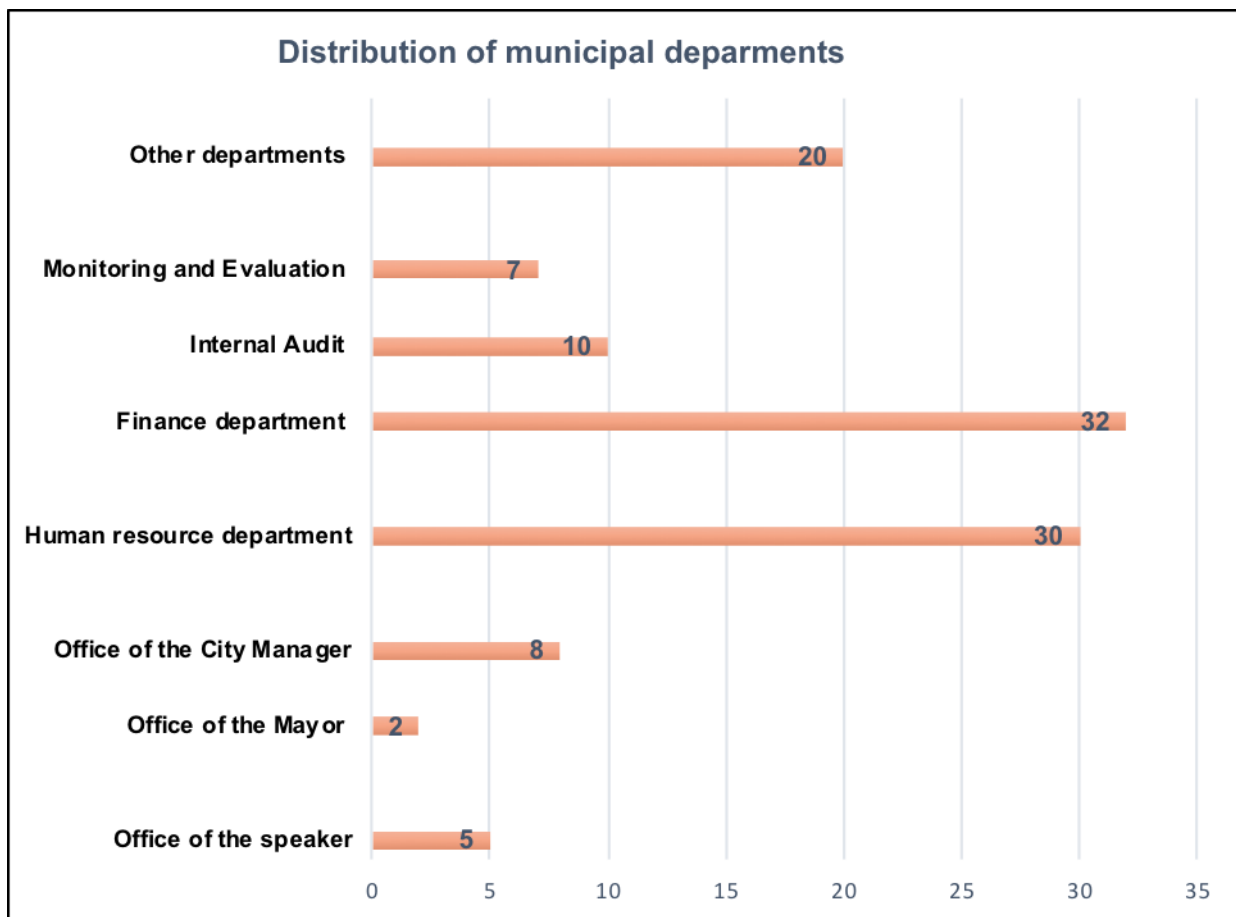


Graph 7.10: Years of respondents in local government

Source: Researcher's own.

7.6.1.8 Departments of questionnaire respondents

In addition to the CMs and CFOs, 100 participants were targeted from various municipal departments. A total of 114 respondents of the 115 indicated their departments. The data analysed shows that the majority of the respondents at 28% were from the finance department, followed by human resource with 26% of the respondents. Those who indicated other departments that were not displayed on the questionnaire constituted 18%. They were followed by the respondents from the internal audit department with 9%. The office of the city manager constituted 7%, followed by monitoring and evaluation with 6%. The speaker's office was represented by 4% and the last is the mayor's office with 2% of the respondents. Graph 7.11 summarises the departments of the respondents:

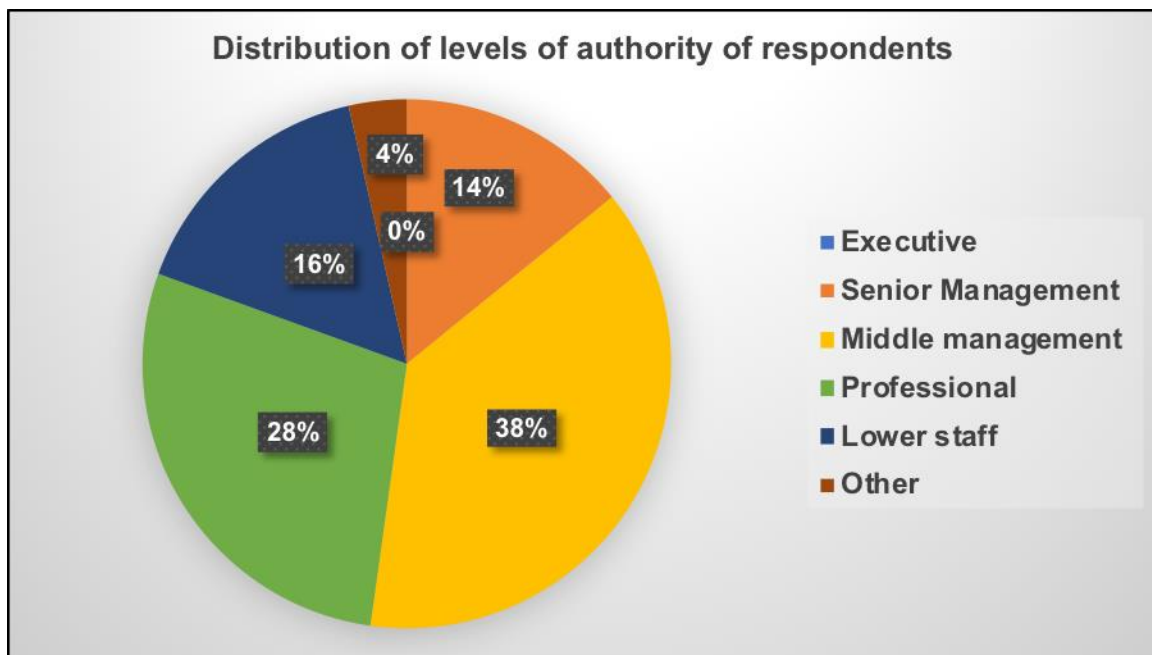


Graph 7.11: Distribution of municipal departments of respondents

Source: Researcher's own.

7.6.1.9 Level of authority of questionnaire respondents

The researcher also wanted to know about the level of authority of respondents who completed the questionnaire. The authority is essential as various levels within the organisation contribute to performance and accountability. Multiple perspectives and opinions on their level of responsibility assist in providing different views on issues being researched. Of the 115 responses received, 113 provided their level of authority. Graph 7.12 depicts the distribution of various levels of authority:



Graph 7.12: Distribution of levels of authority for respondents

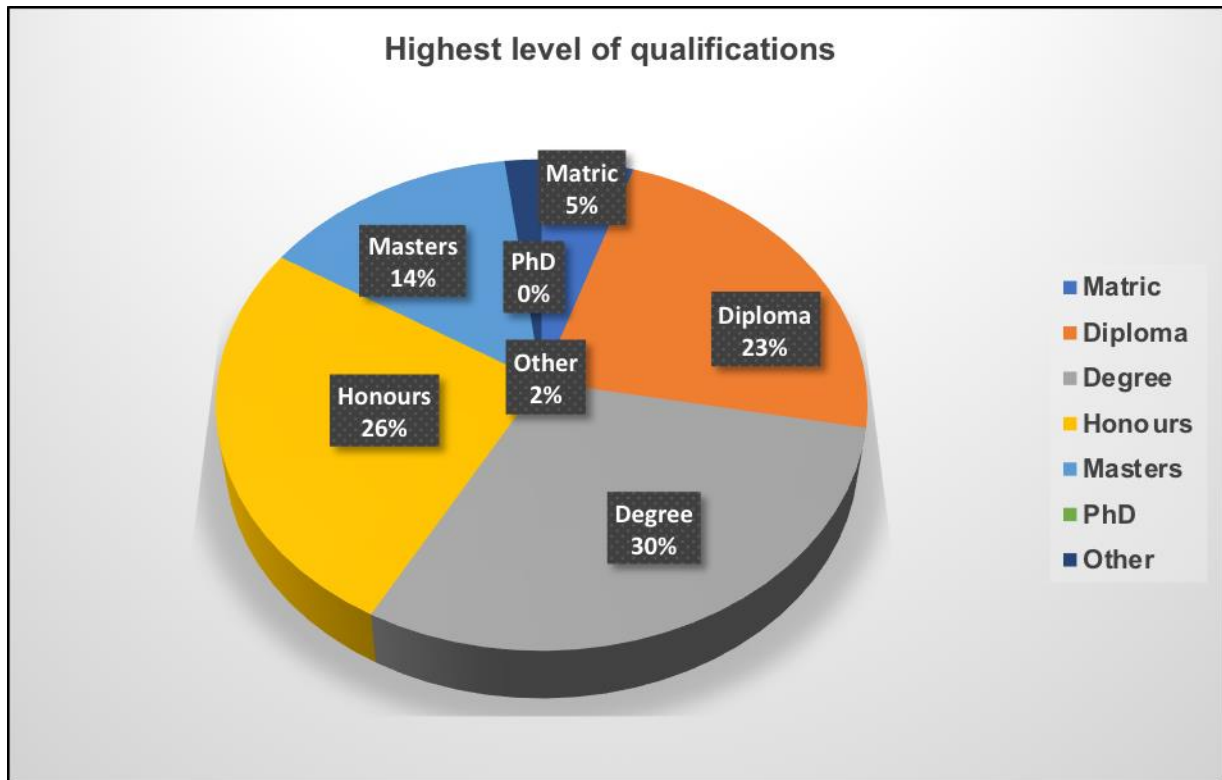
Source: Researcher's own.

Graph 7.12 indicates that middle management constituted the largest group with 43 respondents, comprising 38% of the total responses. They were followed by 28% of those at the professional level of service. Senior management constituted 14% of the respondents. Respondents at the lower staff level constituted 16% of the total responses. Then, 4% of the responses indicated other levels that were not included in the questionnaire. There were no responses from the Executive level of authority. The assumptions of lack of responses from the Executive level of authority are that some were part of the semi-structured interviews and did not see a need to respond. Others might not have had sufficient time to respond due to their busy schedule.

7.6.1.10 Qualifications of questionnaire respondents

The respondents were also required to provide their highest level of qualifications. A total of 114 of the 115 respondents provided their level of qualifications. Graph 7.13 is a summary of the responses about the respondents' highest level of qualifications. Graph 7.12 indicates that most respondents had a bachelor's degree, which constituted 30% of the respondents. They were followed by 26% of respondents with an honour's degree.

Then, 23% of the respondents had a diploma as a qualification, followed by 14%, which had a master's degree. In addition, 6% of the respondents had a matric, while 2% indicated other qualifications in their responses. There were no responses from those who have a PhD as their highest qualifications.



Graph 7.13: The highest level of qualifications of respondents

Source: Researcher's own.

It can be argued that the profile assures the quality of responses and information collected. The respondent's level of education, level of authority and experience in local government provide more reliance on their perspectives and responses shared, which can be relied upon based on their personal experiences. The significance of including this information that details the research respondents' profile is providing a picture of various groups' views and expressions with their level of authority and experience concerning the research setting. It further provides credibility to the findings of the study.

7.6.2 Thematic findings on the performance of municipalities

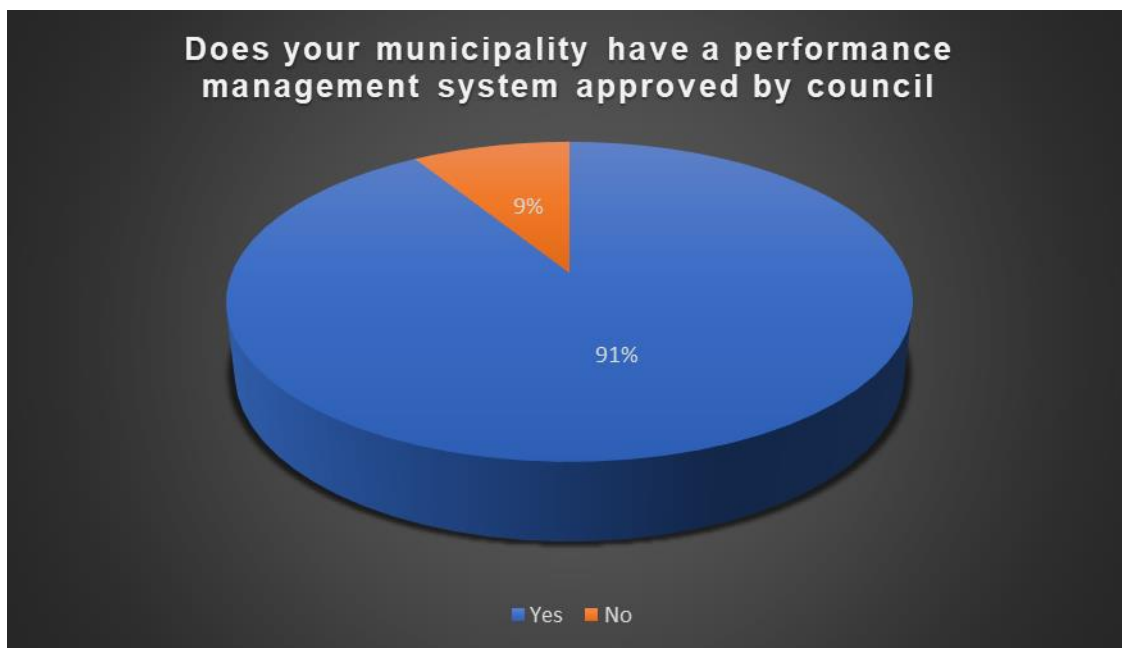
As reported in Section 7.6. discussing data analysis and interpretation, the study adopted a thematic analysis, and this section provides the thematic findings, which are divided into two key concepts of the study, performance and accountability. The thematic results follow themes used mostly in the research questions shared with the research participants and as Braun, Clarke, Hayfield and Terry (2019:845) indicate that themes reflect shared meaning patterns around a core idea. They capture the essence and unify data to explain large portions of raw data collected by the researcher. Below are the thematic areas that summarise the findings on the performance of municipalities. The thematic areas on the performance focus on adequate guidelines for municipal performance practices; alignment of the performance management system and the IDP; alignment between organisational and employee performance management; development and setting of municipal key performance indicators; and external influences.

7.6.2.1 Existence of adequate guidelines for municipal performance practices

This theme's objective was to establish whether there are adequate guidelines and legislation to guide municipalities' performance and accountability practices. The question asked to participants was *"In your opinion, are there adequate guidelines in place to assist the municipalities in developing their performance management system, please elaborate on your answer?"* Participants were provided with the context to the question, which is informed challenges of performance reported by either the AGSA or National Treasury in their annual reports.

The question was intended to assess the interviewees' views and opinions on the adequacy of the performance guidelines and instruments. To complement this question, the questionnaire respondents were asked a different closed question on *whether their municipalities have a performance management system in place approved by the council.* The questionnaire question gathered statistical responses from various selected departments on whether their municipalities have systems in place for performance management and monitoring.

The questionnaire's findings on whether the municipality has performance management indicated that most participants confirmed that their municipalities have a performance management system in place. A total of 114 of the 115 respondents indicated their responses and 91% answered "Yes" to the question to confirm the performance management system's existence. Only 9% of the responses answered "No" to the question. Graph 7.14 is a graphical representation of the responses about the existence of the municipal performance management system by various respondents:



Graph 7.14: Response to the existence of the performance management system

Source: Researcher's own.

Despite 91% respondents indicating that the performance system exists in their municipalities, 9% also provided a different story that cannot be ignored. The assumption is that the 9% of response of no would mean a different picture and this response's premise might mean, whether they are not aware, or their municipality does not have a performance management system, or that a system does not exist. As indicated earlier, the interviewees were asked about the guidelines' existence and adequacy. The study's findings reveal that 91% of the interviewees believed adequate guidelines exist to guide municipal performance.

One of the interviewee (Fez006) who supported this view that there is an existence of adequate guidelines, commented as follows:

"Local government is well regulated. As a sphere of government, it is important for us to be transparent, to be open and factual, to the point when it comes to the things that the team has done. Of course, we do have in the internal systems in place like internal audits to verify, AG and oversight committees that do their part and as the city have a policy that is approved by Council, and a working framework to deal with performance which talks to how performance is measured in terms of the KPIs whether we achieved, or non-achieved, and the reporting schedules and so we've got that in place. There are some reports that must be done, monthly, quarterly." (Fez006).

The findings support what the literature review has revealed that the local government has many regulations and guidelines for municipal performance, and this is raised by the Presidency (2015:22), when reporting that to improve performance, the local government has experienced the enactment of various laws and regulations. Despite supporting the view on the adequacy of guidelines as corroborated by the majority of participants, the interviewee (Fez006) further highlighted some challenges concerning performance measurement, when opining that:

"What I would say maybe is unclear it is how you do your performance measurement, okay, where they clearly have got partial performance, or in our case, we have made it clear the policy in a standard operating procedure that takes place the process that if you plan to do 10 kilometres of road, she did 9.9 is non-achieved" (Fez006).

Contrary to the views expressed by five interviewees on the existence of adequate guidelines, one of the interviewees provided a different opinion and argued that the guidelines are not adequately specific to promote performance. Interviewee Fez005 said the following:

"In my view, I do not believe that the guidelines are adequate, yes indeed the guidelines do exist, but one of the reasons I'm saying so is that they are not adequately specific for them to be adequate. Yes, it is compulsory for every municipality in the country to put [an] integrated development plan together. The problems start by having an IDP document for compliance. While the IDP is supposed to be a pillar of your performance outcomes, it is there for just compliance." (Fez005).

The argument raised by interviewee Fez005 regarding not adequately specific to promote performance is an interesting one because it might refer to having guidelines that promotes mere compliance. This approach of pursuing things for compliance is argued by PARI (2016:20), which reports that *"the focus of many municipalities is on ticking the compliance box of having a policy, rather effectively implementing it"*. The challenge of ticking the box for compliance comprises the quality of work that needs to be done and having the real impact of what is required.

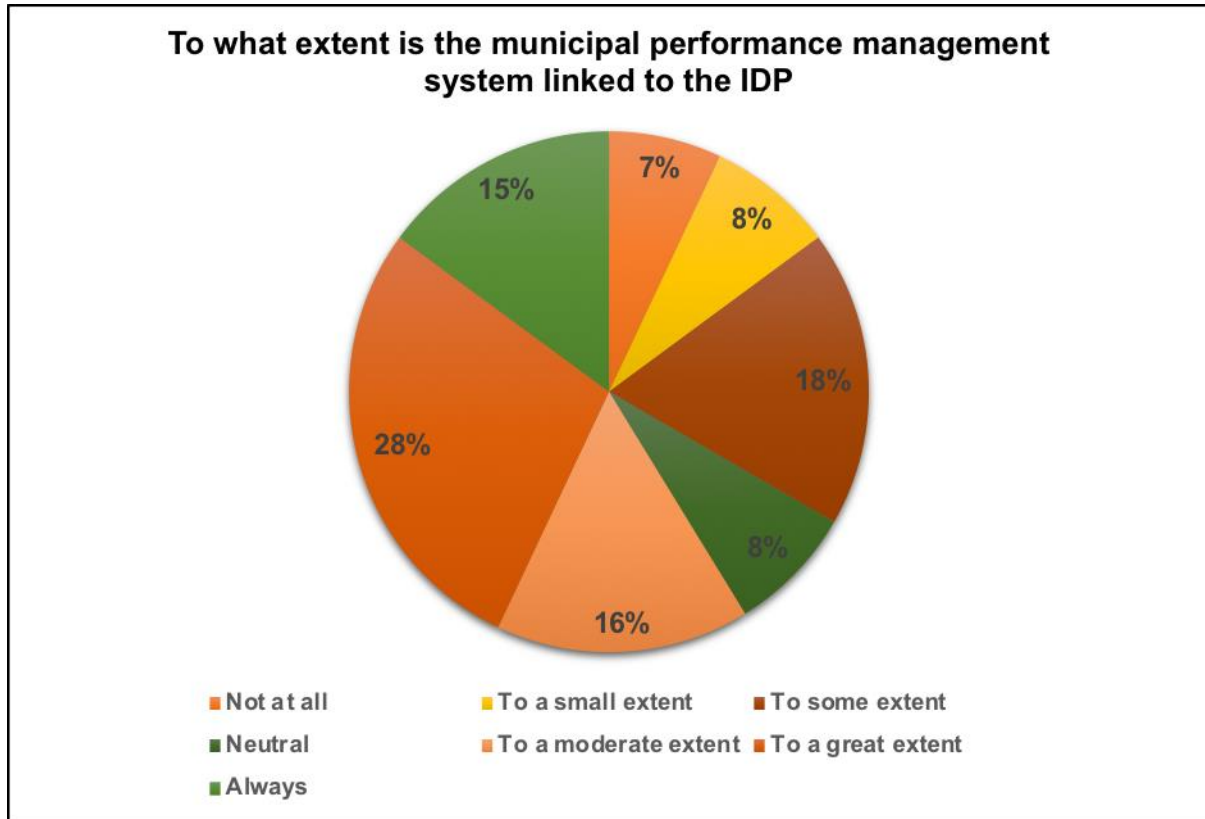
While the study reveals that there are adequate performance management guidelines, including a performance management system, the minority contrary views indicate challenges of compliance that lead to poor implementation of these guidelines due to lack of specificity. This poor implementation of guidelines might be a result of over-regulation and the inability of those responsible for driving the processes. The challenge can be attributed to what is argued by Sandhu (2018:2) who posits that the implication of institutional theory on isomorphism indicates that organisations want to gain legitimacy through copying and complying with regulations without looking at their operational context.

The section above has laid the foundation by understanding whether there are adequate guidelines, and the performance management system is in place. The next thematic findings are about the alignment of the performance management system and the IDP.

7.8.2.2 Alignment of the performance management system and the IDP

This theme's purpose was to assess the interviewees' views as to whether they comply with the available legislation in aligning the IDP and the municipal performance management system. It was to gain further insight into how the alignment is implemented. The same question was also asked to the questionnaire respondents – *"To what extent is the municipal performance management strategy linked to the municipal IDP"*. The respondents were to choose from a 7-point Likert scale question, which starts with *"Not at all"* to *"Always"*.

The study findings indicate different opinions of the questionnaire respondents on whether the performance management strategy is linked to the municipal IDP. Graph 7.15 depicts the statistical responses from the respondents:



Graph 7.15: Responses on the linkages of performance and the IDP

Source: Researcher's own.

Of the 115 respondents, 114 provided their response to the question, while 1 participant skipped the question and Graph 7.15 illustrates different opinions of the respondents. Of the respondents, 28% responded with "to a great extent" that the performance management system is linked with the IDP. Those who have provided the answer "always" constitute 15% of the respondents. They are followed by 16% of those who responded with "to a moderate extent". Graph 7.15 also indicates that 18% responded by "to some extent", while 8% of the respondents indicated that the linkage is "to a small extent" and 7% "not at all", meaning no such connections between the performance management and the IDP exist. The remaining 8% of the respondents were neutral, and therefore it can be assumed that they were not sure of the linkages or were not willing to provide their responses to the question.

In summary, it can be argued that despite 28% respondents confirming that there are some linkages between the IDP and the performance management system, the diverse responses provide a picture of a different interpretation of whether the performance management system is aligned to the IDP or not.

The findings on the semi-structured interviews indicated that the IDP is a driver of performance as required by the legislation. Most of the interviewees agreed that the performance management system is aligned with the municipal IDP and below are the extracts from the interviews relating to the alignment of the performance management system and the IDP:

“Well, what I understand about the question for me it is. Firstly, besides being the performance management system, we have signed the contract with the public. I would start with the strategy, from strategy to the IDP, the IDP then to the city scorecard. I think that is where the performance management comes in to say, how do we respond to that contract that you have signed with the public in delivering those services. So, the broader aspect is to say how as the municipal officials do we respond to the IDP” (Fez002).

Another interviewee made the following comment:

“Yes, because there are determinants. There are various determinants for a performing municipality that you must put in place. The law obliges us to have that scope and performance management system at the municipality. We have our contract in the IDP, and we also have our contract in the service delivery budget and implementation plan (SDBIP)” (Fez004).

Another view confirmed the alignment of performance management and the IDP:

“The performance management of the municipality comes a long way. So, it basically starts with a business plan, each entity and... And then you have the IDP which set out what the municipality needs to do. Today adoption of the IDP is depicted in this aspect. How will it be measured and how frequently. So, some targets will be reported on quarterly and some of them will say it is an annual” (Fez001).

In addition to confirming the alignment of the performance management system and IDP, interviewees' views provided more insights into the municipalities' planning processes. The information shared also indicated how instruments, as long-term strategies, inform the municipal performance management system's development, including the five-year IDP. The views expressed further illustrate the understanding and requirement of Section 26 of the *Local Government Municipal Systems Act, 2000* (Act 32 of 2000), which provides that the IDP should be guided by the municipal long-term development vision, including local economic development priorities within its area of jurisdiction (South Africa, 2000).

The findings indicate the existence of different opinions between the questionnaire respondents and the interviewees of which the different views can be attributed to the fact that most interviewees are deeply involved in developing these documents as senior executives at municipalities. The questionnaire respondents can be assumed to lack access to the kind of information and their understanding and interpretation of the processes involved. The next section of the theme discusses the alignment between organisational performance and employee performance management.

7.8.2.3 Alignment between organisational and employee performance

The theme alignment between organisational and employee performance is informed by Masenya, Mokoale and Makalela (2018:113) when they opined that for municipalities to plan and perform better, there is a need to clarify work and delegate responsibility amongst the municipal officials. Furthermore, Radebe, Vyas-Doorgapersad and Grobler (2015:93) believe that the performance management system should be linked to employee performance to assist employees in improving their performance, thus contributing to the overall municipal performance. Based on this literature context, the theme's objective was to gain more insights into the alignment between organisational performance and individual performance from the participants' point of view.

The study findings show that nearly all the interviewees agreed about the importance of the relationship between organisational and employee performance. One of the interviewees (Fez008) expressed the following opinion:

“Individual performance builds the organisational performance by applying management experience and knowledge to ensure the organisational targets are met. In our municipality, we adopted an integrated performance management approach. Individual performance feeds to organisational performance through applying core managerial competencies that ensure the success of the organisational performance. The performance management is, therefore, a team effort which is mainly dependant on alignment from a bottom-up approach” (Fez008).

Concurring with the above interviewee on the relationship between organisational and employee performance, Fez005, made the following point:

“So, at the heart of a municipality's overall performance is the employees' performance themselves” (Fez005).

Despite some agreeing on the importance of the relationship of organisational and employee performance, majority of the interviewees pointed out the current challenges about the practical implementation of aligning organisational- and employee performance. One of the interviewees who reflected on the challenges of the implementation asserted the following:

“The challenge in a municipal environment is that the funding is not 100% secured when the set targets are approved (SDBIP) because the financial resources are generated monthly. For this reason, it is important that the administrative leadership must not only have the years of experience required but must have the competency level required in their fields of expertise. If a senior manager (administrative leader) fares low on individual performance, there is no way that, that department will manage well in the execution of their targets”. (Fez008).

The view is that leadership needs to lead by example, and poor leadership affects other employees' performance, thereby affecting the overall organisational performance.

One of the interviewees commented on the challenges of the alignment between organisational- and employee performance and said the following:

“So, it should not be right to say the CFO will score 95% performance on his scorecard and the organisation underperform financially. Ideally, the CFO scorecard should be measuring the same things that the organisation wants to see achieved from a financial perspective” (Fez003).

The above was raised as a common challenge where there is no alignment between employee- and organisational performance. In most instances, individuals assess their performance more than the average of the municipality. Another critical challenge is cascading the performance to lower-level employees. One of the interviewees (Fez004) stated the following:

“Now, where it gets complicated and where with our system fails us, is the fact that up to date we have not finalised and cascaded performance management to all employees in the city. Now, if you have not done that, you [are] then either losing a lot of the work that gets done by the majority of your employees, so that you can account on it, account for it and say you have done the work. Oh, when they pull you down because there is one person that goes to the city manager when they are not able to do their work for various reasons, you do not have a documented system” (Fez004).

The sentiments expressed above were also shared by another interviewee who also provided a different context. Fez001 raised the following:

“The challenge is the cascading of performance management to the lowest level possible. Obviously, at my level and my direct reports that also deal [sic] with the entities, there are no challenges. And the unions are also up in arms, and they do not want this thing all down, so we have been battling to roll it down to the lower level because of the questions on payment of bonuses and, because those at the lower level they get a 13th cheque that the other guys do not get at a senior level” (Fez001).

The above views on the challenges indicate that there is still more work that municipalities need to do about strengthening the alignment between organisational- and employee performance. To further get different viewpoints in addition to the semi-structured interviews, the alignment of employee and organisational performance was included in the questionnaire.

Additionally, there were various questions to get more opinions, especially those who might not be at the executive level. The questions posed in the questionnaire were as follows.

- (1) “To what extent are the performance goals mutually agreed upon between the municipal management and the employees” (The employees had to choose from a 7-point Likert scale response, ranging from “*not at all*” to “*always*”).
- (2) Our performance management system gives managers and employees ownership of the performance of the municipality. (The respondents had to choose from a 7-point Likert scale response ranging from “*strongly disagree*” to “*strongly agree*”).

Though not crafted the same way as the interview question, the above questions were intended to assess various employees' opinions at other levels of authority about the alignment between organisational- and employee performance. The findings of the survey are presented below through graphical representations. On the first question, which was to assess “*to what extent are the performance goals mutually agreed upon between the municipal management and the employee,*” the study reveals various responses that are explained and interpreted further.



Graph 7.16: Responses to what extent are the performance goals mutually agreed upon

Source: Researcher's own

Of the 115 respondents, 114 provided their responses to the question, while one respondent skipped the question and Graph 7.16 presents different opinions as expressed by the responses of the questionnaire participants. The results indicate that only 13% of the respondents marked “always” to the question. Most respondents at 23% responded by “*to a small extent*”, which might confirm some of the views expressed on the challenges of cascading the performance management to other levels of employees in the municipality.

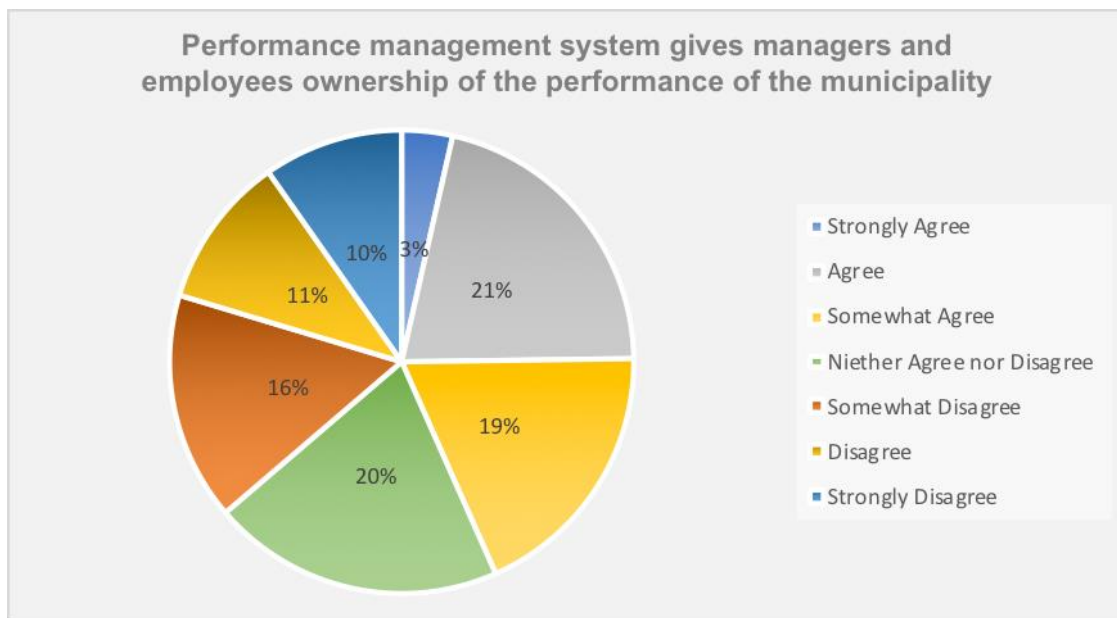
A total of 22% of the respondents responded by choosing “*to a great extent*”, while 16% of the respondents indicated that performance goals are shared “*to some extent*”, as per their responses. Those who responded with “*moderate extent*” constituted 11% of the respondents, while 8% were “*neutral*” and could not provide their opinions. Another 8% said “*not at all*” to the question. The above responses on the extent to which the performance goals are mutually agreed upon between the municipal management and the employees can be interpreted as different leadership styles within various levels or municipalities.

The above view on the leadership style is supported by an expression made by one of the interviewees, who commented as follows.

“For instance, you know one of the key findings that we picked up during the reviews is that the departments that always have performance reviews within their teams on a monthly or biweekly basis, they tend to do better in their performance. The ones that also do better are if there's continuous leadership in the same fundamental way. It gives the department leverage to perform the performance” (Fez006).

The next question on the questionnaire was whether the performance management system gives managers and employees ownership of the municipality's performance. The respondents had to choose from a 7-point Likert scale response ranging from “*strongly disagree*” to “*strongly agree*”. The question was to get opinions on whether there is ownership of the performance of the municipality. It focuses more on whether the municipal system gives managers and employees ownership of the performance management system.

Of the 115 participants, 113 responded to the question, and only two skipped the question. Of the respondents, 4% of the respondents indicated that they “*strongly agree*” with the statement and 21% of the respondents indicated that they “*agree*” that their municipality's performance management system gives managers and employees ownership of the municipality's performance, while 19% indicated that they “*somewhat agree*” on the ownership of the municipality's performance. In addition, 20% of the respondents indicated “*neither agree -nor disagree*”. It was followed by 16% with “*somewhat disagree*”, 11% “*disagree*” and 3% with “*strongly disagree*”. Graph 7.17 provides a summary of responses on ownership of the municipal performance by both employees and managers:



Graph 7.17: Performance management system gives ownership and employees’ ownership of the municipal performance responses summary diagram.

Source: Researcher’s own.

The different views expressed by the above responses indicate the current challenges municipalities are experiencing with the implementation of the municipal performance management systems. The lack of consensus on whether the performance management system gives both employees and managers ownership of the municipal performance is a serious red flag. The AGSA reports that Gauteng performance information has deteriorated to the same level of non-compliance with legislation.

All eight municipalities that did not achieve a clean outcome had material findings on their performance reports, compared to five in the previous year (AGSA, 2020:49). The audit outcome by AGSA on performance might be a contribution of existing challenges on a lack of alignment of employee and organisational performance.

The sections above discussed the existence of guidelines for the performance system, alignment of the performance management system and the IDP, and the alignment between employees and organisational performance. The next section discusses how municipalities are developing and setting their KPIs informed by broader performance cycle processes.

7.8.2.4 Development and setting of municipal key performance indicators (KPIs) and external influences

This theme seeks to get insights from interviewees on how municipalities develop and set their KPIs and is interested in what are external influences on developing and setting municipal KPIs. The KPIs assist institutions in evaluating their operations and informing their leadership of whether the organisation is achieving its strategic objectives. The KPIs should be able to help municipalities to achieve their plans and the IDPs. The legal requirement indicates that municipalities should set appropriate KPIs to measure their performance against the municipality's development as part of the core components of the municipal performance management system (South Africa, 2000).

Some of the interviewees have raised the role of National Treasury in leading the standardisation of KPIs. The interviewees stated that National Treasury has developed a “Circular 88” document *to guide the planning and setting of KPIs*. One of the interviewees expressed the following regarding Circular 88:

“So, from a couple of years ago I cannot recall how long ago probably about three or four years ago, National Treasury introduced Circular 88, which was an attempt for them to standardise some of the indicators across all municipalities so that there is better comparability of specific indicators” (Fez003).

The views above were corroborated by another interviewee who commented as follows:

“Okay. Recently we just got Circular 88, which was meant to standardise reporting. So, in terms of KPIs, we in Joburg are expected to report on the same things as Ekurhuleni so you can compare apples with apples. So as the claim for Circular 88 I think they have done a good job in that one” (Fez006).

The objectives of Circular 88 state that it provides the metropolitan municipalities with a guide to developing key performance indicators. The circular further states that the results-chain level approach should inform the selection and application of indicators for the metropolitan municipalities, ensuring a more streamlined approach between the output and outcome levels (National Treasury, 2017).

The findings reveal that treasury intervention has been acknowledged by most of the participants as it guides the overall development of KPIs. Additionally, to the influence of National Treasury, other views expressed, relate to the influence of political parties that are part of councils. Similarly, the influence of different national and provincial government departments was raised by the interviewees. Concerning the influence of other departments, one of the interviewees expressed the following:

“I suppose that other indicators perhaps have to do with the funding we receive from national or province. We must capture the indicator in such a way that the owners of the grant funding can track our performance. I think, whatever indicators and performance they are targeting at a national level, you know, would influence how we capture our indicator so that we meet the national outcome. And to some extent, the political parties would have an input into the indicators” (Fez002).

The view expressed on the influence of other departments is in line with the available legislation. The *Local Government Municipal Systems Act, 2000* (Act 32 of 2000) provides that the IDP development, which primarily guides KPIs' setting, must be aligned with available plans of both provincial and national sectoral plans (South Africa, 2000).

The findings indicate that the setting and development of municipal KPIs is influenced by external organisations ranging from political parties and other state departments. Treasury has become a leader to contribute to the setting of KPIs. The standardisation of KPIs is informed by what the National Treasury (2017:3) reported that as part of their processes of “Cities Support Programme (CSP) “they collated the reporting requirements for all metropolitan municipalities and identified 2 572 indicators, requiring 18 467 data elements to be reported upon annually”.

It can be argued that many indicators might have had an impact on the functioning and reporting requirements of municipalities. These reporting requirements have also impacted the outcome of audit outcomes due to many administrative requirements that municipalities have to comply with concerning their performance information. In their motivation to introduce Circular 88, National Treasury states that “the new set of indicators for metropolitan municipalities has diverse groups of indicators including the Integrated Urban Development Framework (IUDF), Cities Support Programme (CSP), New Urban Agenda, SDG, and the Back-to-Basics Programme for local government (National Treasury, 2017:3). Despite the roll-out of its supplement of Circular 88 issued in December 2020, the National Treasury (2020:1) reports challenges and experiences since the 2018/19 implementation of the original circular. The implementation of Circular 88 as a strategic guide to setting KPIs has revealed the complexity of ongoing municipal planning, budgeting, and reporting reforms, which requires sufficient time and change management for incremental roll-out, growth and institutionalisation.

The supplement of December 2020 indicates that “the original circular introduced 17 compliance indicators and four questions for metropolitan municipalities to report quarterly. Across all sectors, there has been merit in introducing compliance indicators, which has led to the introduction of 74 additional compliance indicators. An extra set of 21 open-ended questions have also been added to allow for open-text submissions, although these do not constitute indicators (National Treasury, 2020:7).

In terms of new additional indicators, the addendum of December 2020 further states that “As part of this update, the additional sectors of financial management and economic development were identified and consultations with sector partners and departments were undertaken. Table 7.5 shows the changes of indicators since 2019:

Table 7.5: Changes in MFMA Circular 88 indicators from 2019 to 2020

	2019	2020	NET
City Trans./ Int. Outcome	16	--	-16
Economic Development	--	25	+25
Electricity and Energy	18	21	+3
Environment and Waste	19	24	+5
Fire and Disaster	5	3	-2
Governance	22	22	--
Housing and Co. Fac.	19	22	+3
Transport and Roads	21	20	-1
Water and Sanitation	18	25	+7
Lower ord./Compliance	17	91	+74
	155	253	+98

Source: National Treasury (2020:7)

As expressed by the research participants, Table 7.5 indicates KPIs' progression and their focus areas that metropolitan municipalities need to develop. Furthermore, these interventions and contributions are similar to other international practices, where there is more centralised planning.

For example, the People’s Republic of China’s (PRC) central government, as argued by Li (2015:1155), encourages their municipalities to focus on mission-based indicators which gauge central government policy objectives. In contrast, non-mission-based targets are indicators assigned to specific public agencies, such as the attraction of investment, revenue collection, industrial restructuring, family planning, work safety, and social stability. Similarly, in the United Kingdom (UK) in the previous years before the new coalition government came to power, its central government used to ensure that there is consistency in the application of performance targets and indicators between different layers of local government (Micheli & Pavlov, 2017:32).

The above practice might be contrary to what the local government legislation advocates, which is that municipalities are required to set KPIs informed by their IDPs. Despite this being contrary to local government legislation, the Constitution encourages the national government to provide an overall framework for municipal capacity-building and support. Lastly, the intervention and external influences to developing and setting municipal KPIs can be interpreted in line with the institutional theory, which advocates for coercive isomorphism driven by formal pressure, influence, power and imposition (Drori, 2019:4). Various legislation and how the South African government operates lead to coercive isomorphism. For example, the MFMA dictates that certain activities should be carried out by municipalities, such as preparations of financial reports to be submitted at a particular time.

These requirements can be interpreted as coercive isomorphism as conceptualised by the institutional theorist. Other pressures to the municipalities as postulated by the institutional theorist emanates from the community expectations in service delivery. The community has expectations in relation to the provision of services and, therefore, in other instances they exert pressure on the work of municipalities, including setting performance indicators.

Having discussed the development and setting of performance indicators, the next theme is on measurement, monitoring and evaluation of performance, which are essential pillars of processes that are followed by organisations to manage their performance.

7.6.2.5 Performance monitoring, measurement and evaluation within municipalities

The theme seeks to understand how municipalities are monitoring, measuring, and evaluating their performance from the interviewee's perspective. *Local Government Municipal Systems Act, 1998* (Act 117 of 1998) stipulates the requirements for setting appropriate performance as a yardstick for measuring their performance, for each target, monitor and review performance at least once a year (South Africa, 1998). The Act therefore provide a clear guide for municipalities on the performance monitoring and review of the implementation of the IDP and related programmes.

Regarding the performance evaluation, Selepe (2018:546) believes that performance evaluation analyses the factors relating to under-performance and evaluating whether performance targets were met or not met, including examining the reasons for non-performance and further recommends corrective action. Manojlovic (2016:238) describes performance measurement as a managerial instrument used by public sector organisations to receive information on different performance dimensions for decision making and increase evidence-based management.

Both interviewees and the questionnaire respondents were asked questions relating to whether municipalities do conduct performance measurement and evaluation. Firstly, semi-structured interview findings are discussed. One of the participants voiced that there are some processes in place to monitor municipal performance. Below is a direct quote from the interviewee:

“In our municipality, one of the things we have is that we need to report to senior management quarterly before we take to the council. Internally as senior managers we sit down and say look, this is the quarterly performance, and these are the areas that we are finding challenges with the specific departments in specific KPIs. We can look at a trend analysis to say look, the city is actually increasing performance, or the performance is going on the download. And these are the areas you must look at, constantly we remind each other, and then, of course, it goes to Mayoral committee, then it comes to Council” (Fez006).

Another interviewee expressed the following:

“The practice here in the city it's to say every quarter I sit with my managers. And then I find out how they have performed. That basically they report every month. But a report on every department gets submitted to Section 79 committees for oversight. Obviously, they start at MAYCO [Mayoral Committee]. You must know that if you are talking about Metrobus company, what matters there. How will it be measured and how frequent. So, some targets will be reported on quarterly, and some of them will say it is an annual, or if it is a part of it at that, and every quarter there will be reporting on that.” (Fez001).

The above views indicate some processes to monitor and measure municipal performance as expressed by the interviewees and the quarterly reports have emerged as instruments for performance monitoring, measurement, and evaluation.

There is an indication that municipality management firstly looks at these reports before being submitted to the council and its oversight committees. One of the interviewees emphasised the importance of setting clear performance indicators which should assist the measurability process. Setting KPIs was discussed earlier with a clear indication that the National Treasury influences most indicators and other national departments and provincial departments providing grants for housing, water and sanitation.

The interviewees also shared current challenges about performance monitoring, evaluation, and measurement within their municipalities. One of the interview participants expressed concerns about quarterly reports. The interviewees indicated that the reports are presented late, and interventions to correct and improve performance are raised in the next quarter. Interviewee Fez002 expressed the following views about the submission of quarterly reports, which must address either non-performance or challenges experienced in that quarter.

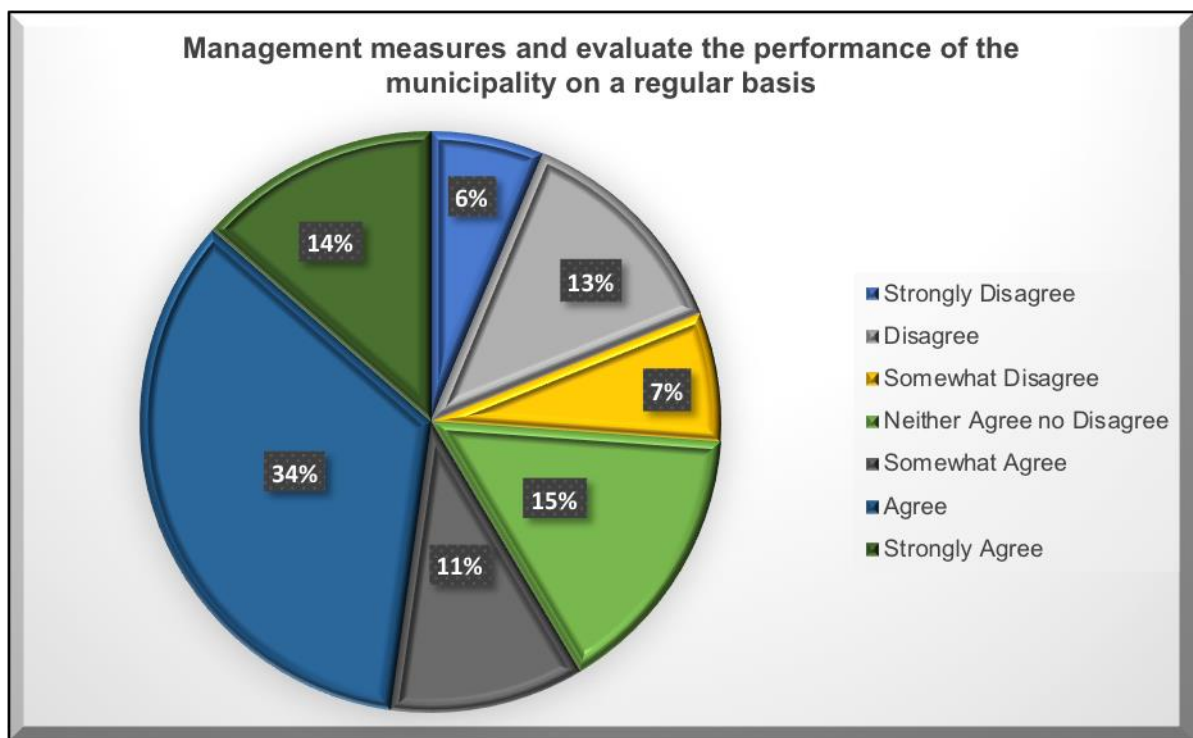
“Unfortunately, the quarterly reports are late, because when I am submitting the quarterly report, it’s already the next quarter. Then the question is what influence they have in that performance management except to say you performed dismally. How do we have those sessions in-between, whereby there are interventions when they are poor performance or early warnings system” (Fez002).

Sharing the same sentiments on the lateness of submission of reports and raising the importance of having a system within a municipality can help track issues in a performance dashboard. An interviewee commented as follows:

“One of the challenges that we have for now, which we can improve. I think it is the lack of a system that allows people to input these reports so that we can get the scorecard reporting on time. Sometimes you get the scorecard for quarter one it is coming, but it is coming towards the end of quarter two, and you sort of say, but what should we do with this thing? I need to have used this information so that people can improve their performance during quarter two” (Fez001).

It is evident from various interviewees' views that instruments exist to monitor and measure municipalities' performance but these instruments, as identified by reveal some challenges and gaps, which require further improvement.

In addition to the interviews, the following findings discuss the results of the questionnaire survey. Several closed questions were asked relating to whether municipalities are measuring performance through their structures. The first question was getting the respondents' opinions to agree or disagree on whether the “*management of the municipality measures and evaluates the performance of the municipality on a regular basis*”. The participants had to choose an answer from a 7-point Likert scale ranging from (1) “*strongly disagree*” to “*strongly agree*” (7). Graph 7.18 is a graphical summary of the responses.



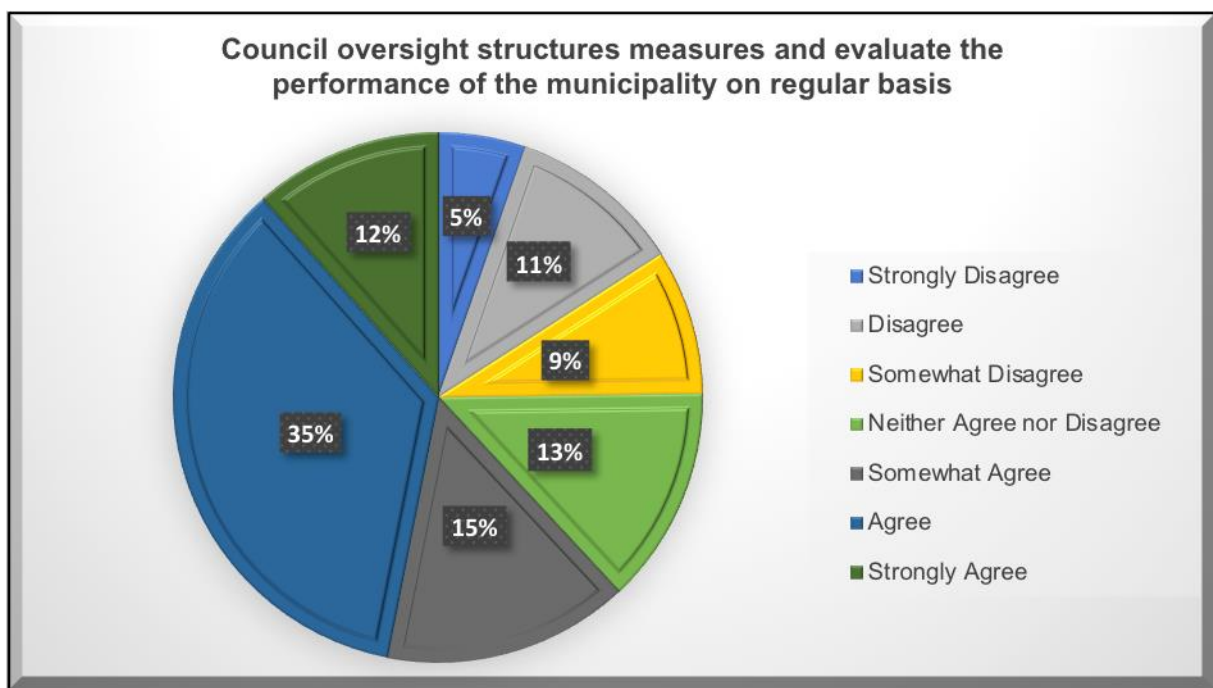
Graph 7.18: Responses on the measurement and evaluation of performance on a regular basis by management

Source: Researcher's own.

Of the 115 respondents, 113 made choices, and only two skipped the question. Of those that responded, 6% indicated that they “*strongly disagree*” with the statement, while 7% chose “*somewhat disagree*”. The number of those who chose “*disagree*” was higher at 13%. The variance of disagreements to the statement collectively constitutes a total of 26%. Those who *neither agree nor disagree* comprise 15% of the respondents.

The findings in Graph 7.18 show that those who agree with the statement constitute 34%. They were followed by 11% of those who indicated “*somewhat agree*”. Those who “*strongly agree*” constitute 12%. In summary, the findings indicate that those who are in agreement (agree, somewhat agree and strongly agree) comprise 57% of the total respondents. It can be argued that the agreement with the statement reflects the views expressed by those who participated in semi-structured interviews. The mixture of opinion as reflected by the results cannot be ignored, especially when 26% indicated that they disagree with the statement. The few responses might represent those who believe that management does not evaluate and measure municipal performance.

In addition to the above statement, a further statement was included in the questionnaire on whether respondents “*strongly agree*” or “*strongly disagree*” with the role of council oversight structures of whether they measure and evaluate the municipality's performance regularly. This statement was intended to get opinions on whether the oversight structures do evaluate and measure municipal performance. Graph 7.19 summarises the study's findings on the role of oversight structures to measure and evaluate municipal performance:



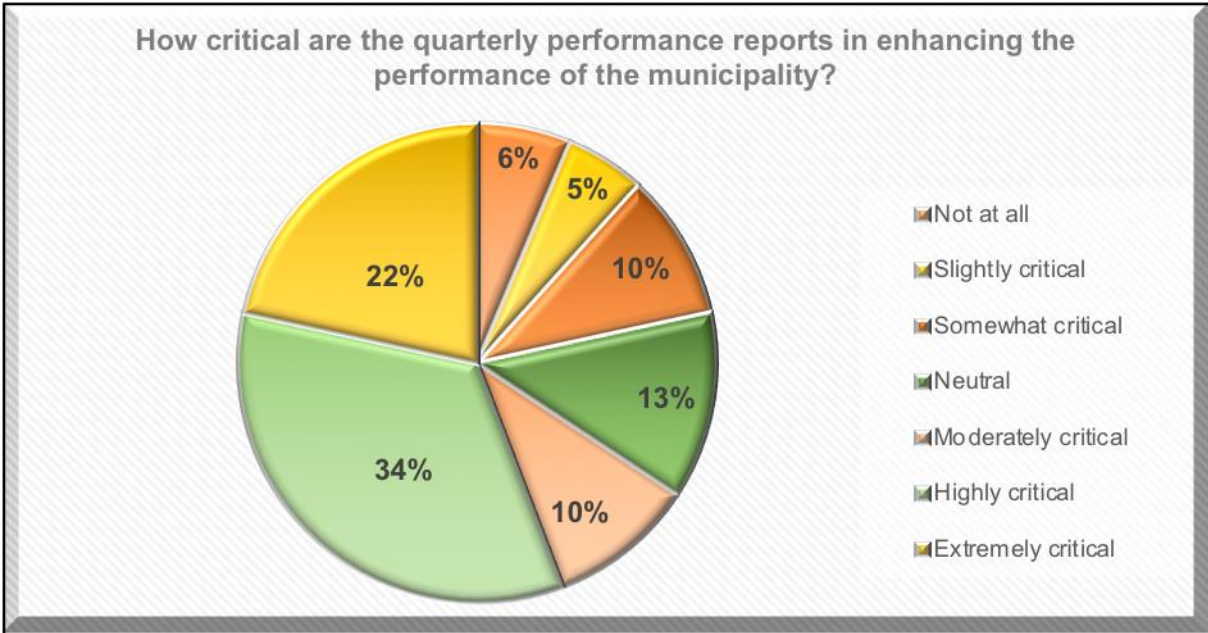
Graph 7.19: Council oversight structures to measures and evaluate the performance of the municipality summary graph findings.

Source: Researcher's own.

A total of 113 respondents answered the question, while two skipped the question out of 115 total respondents. The findings present diverse opinions on whether oversight structures do measure and evaluate performance. Graph 7.19 indicates that most of the respondents at 35% “agree” that the council oversight structures evaluate and measure the municipality's performance. The response rate also corroborates the earlier response rate of 34%, which agreed that management of the municipality measures and evaluates the municipality's performance on a regular basis. 15% of the respondents indicated that they “*somewhat agree*” with the statement, while 12% have indicated that they “*strongly agree*” with the statement.

Despite the existence of differences in opinions and a lack of consensus, the response rate indicates that oversight council committees measure and evaluate the municipal performance. The study also notes that 11% of the respondents “*disagree*” with the statement, while 5% “*strongly disagree*” and the other 9% indicated “*somewhat disagree*”. Graph 7.18 further shows that 13% chose “*neither agree nor disagree*” with the statement. It can be deduced from the results that some practices allow oversight and management structures to measure and evaluate performance. Some challenges were raised concerning the same practices.

In the next question, respondents were asked to indicate how critical the quarterly performance reports are. The purpose was to determine respondents' opinions on the value of quarterly reports in enhancing municipal performance. Graph 7.20 summarises the findings of how critical those quarterly reports are regarded by participants. Of the 115 respondents, 111 answered the question. The findings in Graph 7.20 indicate that most of the respondents comprising 34% believed that the quarterly reports were “*highly critical*”, followed by 22% of respondents who chose “*extremely critical*” as their response. In addition, 10% were of the view that the reports were “*moderately critical*”.

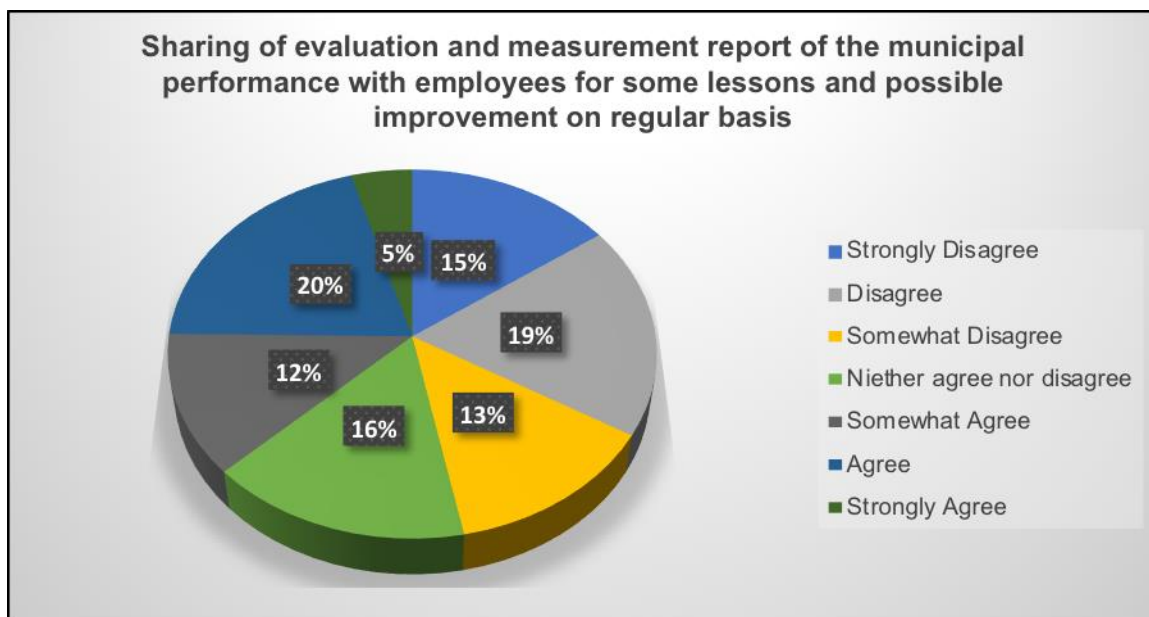


Graph 7.20: How critical are the quarterly performance reports to enhance municipal performance?

Source: Researcher's own.

The above responses reflect that the quarterly reports are critical to enhancing municipal performance. The results further confirm the earlier views where interview participants expressed that they submit quarterly performance reports to management and council. Despite the majority agreeing that the quarterly reports are critical, some of the respondents had different viewpoints. In total, 13% of the respondents were neutral, while 6% believed that the quarterly reports were “*not at all*” critical to enhancing performance. The challenge with the above findings is that the researcher could not follow up, especially with those who said quarterly reports were not critical. The minority viewpoints cannot be dismissed, but the assumption would be that these reports do not contribute any value to municipal performance, in their opinion.

The next statement was to get respondents' opinions about whether management regularly shares the evaluation and measurement reports prepared and presented quarterly with the overall employee population for some lessons and possible improvement. While it is essential to know whether municipal leadership evaluates and measures performance, it is also necessary to understand how these reports are shared with ordinary employees to improve purposes. Graph 7.21 summarises the findings of the responses for the sharing of information with employees.



Graph 7.21: Sharing of evaluation and measurement reports with employees.

Source: Researcher's own.

Of the 115 participants, 113 responded to the question, while two skipped the question. The findings, as summarised in Graph 7.21, provide a picture of varying opinions on the matter. Most responses at 20% agree that reports are being shared with employees for lessons and possible improvement. Contrary to this, 19% of the respondents disagree with the statement. It was followed by 16% of the respondents who neither agreed nor disagreed with the statement. Those who strongly disagreed with the statement comprise 15% of the respondents. The results present a mixture of opinions that signals a picture where some employees are not aware of these reports or do not have access. Additionally, the findings corroborate the earlier results where there was a sharp difference in whether performance goals are mutually agreed upon between management and employees. The findings are also presenting an environment of different leadership styles amongst the municipal senior management. Some share information with their teams, and others do not share the information with their teams, hence lacking consensus on the findings.

7.6.2.6 Factors affecting the implementation of performance management systems in municipalities

The above sections have reflected on the findings relating to the thematic areas covering the existence of adequate legislation on municipal performance; alignment of the performance and the municipal IDP; alignment between employee and organisational performance; development and setting of performance indicators; as well as an external influence, performance monitoring, measurement, and evaluation. Having discussed these thematic areas, participants were asked to express views on factors that affect the municipality's performance management system. This question was to get more insights from interviewees' perspectives and was directed only to interviewees.

Therefore, the theme provides findings on the interviewees' perspectives regarding the factors that affect the municipal performance management system. The participants were briefed about the context of the question, which creates dominant public outcry, including AGSA audit outcomes on an annual basis about municipalities' performance. The findings indicate different opinions about the factors affecting the implementation of the performance management system. The interviewees' have provided various views on which the factors are affecting the municipal performance management system. One of the participants expressed an opinion on human resource capabilities. The interviewee' said the following:

"So, it is not about money, which is a big challenge, but those resources include human resources. Because at any given time within municipalities, you will find that 20% of the people there are in acting capacities. And even if you have 20% of the people in acting capacities, you have municipalities with a big headcount in terms of warm bodies but do not have an adequate headcount in terms of people who are doing the actual work that is requested to be done. And a lot of them you might find at senior, a senior to middle management" (Fez004).

The above view contradicts the views expressed by the AGSA when commenting on the final audits of the Gauteng municipalities for the 2018/19 financial year. The AGSA in the 2018/19 municipal audit outcomes reported that “Gauteng does not struggle to attract individuals with adequate professional skills as it remains a destination of choice. Municipalities in the province that have both attracted and retained staff with the right skills have benefited from this continuity and managed to maintain good audit outcomes” (AGSA, 2020:51). It is, therefore, interesting that municipalities that can attract skills are struggling with acting employees.

One of the interviewee’ expressed concerns on matters of compliance with legislation and policies. The participant’s main thrust is the balance between implementation of what is in the provisions and what is part of the practices but has not written been written into the provisions. The participant further raised the issue of training that is required for the implementation of existing regulations. Below is an extract from the interviewee’ views:

“I think that the challenges that we do have are obviously instances of non-compliance for whatever reason, it could be lack of training, it could be, so we do have those issues that require over and above the implementation and extra in terms of making sure that everyone is doing things by the book” (Fez007)

The issue of non-compliance with regulations as a factor affecting performance management in municipalities is corroborated by the AGSA 2018/19 audit report which indicated that “The Gauteng Province needs to pay attention to complying with relevant laws and reversing the emerging trend of not reporting accurately on service delivery. This can be done by ensuring that the necessary checks and balances, which are key preventative controls, are adequately monitored” (AGSA, 2020:49). Furthermore, Fourie and Poggenpoel (2017:174) argued that some municipality issues have recurred for many years. In the recurring theme of the audit findings, compliance issues have been a constant challenge, and there seem to be few consequences when regulations are contravened.

One of the interviewee' provided a different perspective on the current regulatory framework and raised the following challenges, which affect performance:

“Declining financial resources to address the ever-increased needs from the communities. Knowledgeable skills in monitoring and evaluation of municipal environments. Over regulatory and contradicting legislation developed by other stakeholders who do not fully understand the municipal environment and how it functions (Fez 008)”.

The matters of declining financial resources have been raised extensively in the literature and by the Minister of Finance. This further reported by the AGSA (2020) when stating that “the financial health of 79% of municipalities is concerning or in need of urgent intervention. Almost a third of the municipalities were in a particularly vulnerable financial position”. Declining revenue and the ability to raise additional resources continue to be a challenge of municipal performance to deliver services to communities.

The lack of consequences continues to occupy the space of municipalities and one interviewee stated the following in expressing a view on the lack of consequences and the need for a policy framework on consequence management:

“So, if there is no clearly defined internal policy to say, this must be done by the state, and the consequences are x. So, number one I think is the legal or this policy framework. There are no consequences for underperformance that are clearly seen. There is no fear of non-performance you know because what are you going to do to me if I do not perform. So, consequence management, I think, is also an important one” (Fez003).

Another factor relating to employee performance management in the context of a reward system was raised by one of the interviewees who expressed the following views:

“A third one is a clearly defined reward system. And so, I find in the years that I have been in the city when I first came into the system. There used to be very clearly defined rewards that came with performance. And when there are financial benefits to an employee, you find they are more likely to perform, then if they cannot see a clear reward that comes out of performing.

So, during the past, ten or so years, this city did away with the financial rewards and instead replaced them with leave days that you would then get if you performed to a certain level. And, in my view, it has caused the performance management system to become very ineffective. Because if I am working for additional four or five leave days, it is nothing really by comparison to getting a performance bonus that is a financial reward is that I know I am working towards something tangible at the end of the year. So, I think [a] clearly defined reward system is also important” (Fez003).

Mintrop, Ordenes, Coghlan, Pryor and Madero (2017:10) state that literature on the use of pay for performance in other industries suggests that bonus pay works best when employees are largely extrinsically motivated. The authors further state that when the use of bonuses is “overt features, performance statuses are sharply distinguished based on clear metrics, and performance status exerts a forceful motivational punch”.

In general, the findings on the factors affecting the municipal performance management system's implementation as echoed by the research participants reveal a plethora of challenges facing municipalities. These factors are not new, and most of them have been raised in the past by various authors, literature and the municipal audit outcomes by the AGSA. For example, the issue of employees acting was raised in 2017 by the National Treasury where they reported that some of the problems, such as instability or vacancies in critical positions, inadequate consequences for poor performance and transgression contribute persistently to poor audit outcomes and lack of service delivery (National Treasury, 2017). The sentiments shared by National Treasury were also discussed during literature review in various chapters of the study in particular chapter six.

The interviewees further expressed views that if municipalities can address these factors, the performance management's implementation will improve and become effective. They also argued that these factors also contribute to poor accountability. The above findings provided mixed opinions expressed by interviewees on the performance thematic areas.

As the study focuses on two key concepts, the next section discusses findings relating to accountability. As discussed with performance thematic areas findings, the same approach is applied in the next section of accountability.

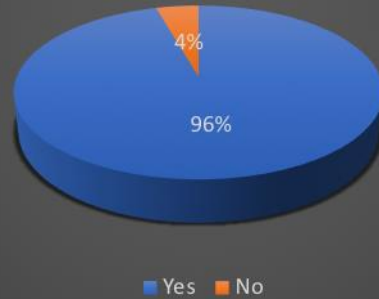
7.6.3 Thematic findings on accountability practices of selected Gauteng municipalities

The theme under accountability focuses on practices within the selected Gauteng municipalities to promote and enhance accountability. The results of the research focus on thematic areas related to the questions that were asked to participants. The thematic areas to be discussed include the functionality and performance of municipal oversight committees, oversight committees in holding management accountable, structures contributing to accountability, accountability of municipalities to citizens and factors affecting accountability.

Dubnick (2014:30) views accountability as facilitating control to achieve answerability and responsiveness through various organisational arrangements and further accountability is a mechanism of administrative and political power that can be applied to bring about policy compliance and force changes in governance. Furthermore, Mudeme (2017:8) cites Lindberg (2013:203), who argues that public officials are required to fulfil the will and the interest of the communities they are serving and should be accountable to inhibit corruption and be accountable for their actions. As Dubnick (2014) advocated, municipal oversight structures have become strategic instruments to drive policy compliance and changes within public governance through the pursuance of accountability.

The respondents' first question under accountability as a theme was to establish whether oversight structures do exist. It was a closed-ended question to respondents to answer the question "*Does your municipality have all the necessary council oversight structures to which management account?*" The research results corroborate the AGSA findings when stating that in Gauteng, the oversight structures exist. Graph 7.22 presents the findings based on the research respondents:

Does your municipality have all the necessary council oversight structures to which management account?

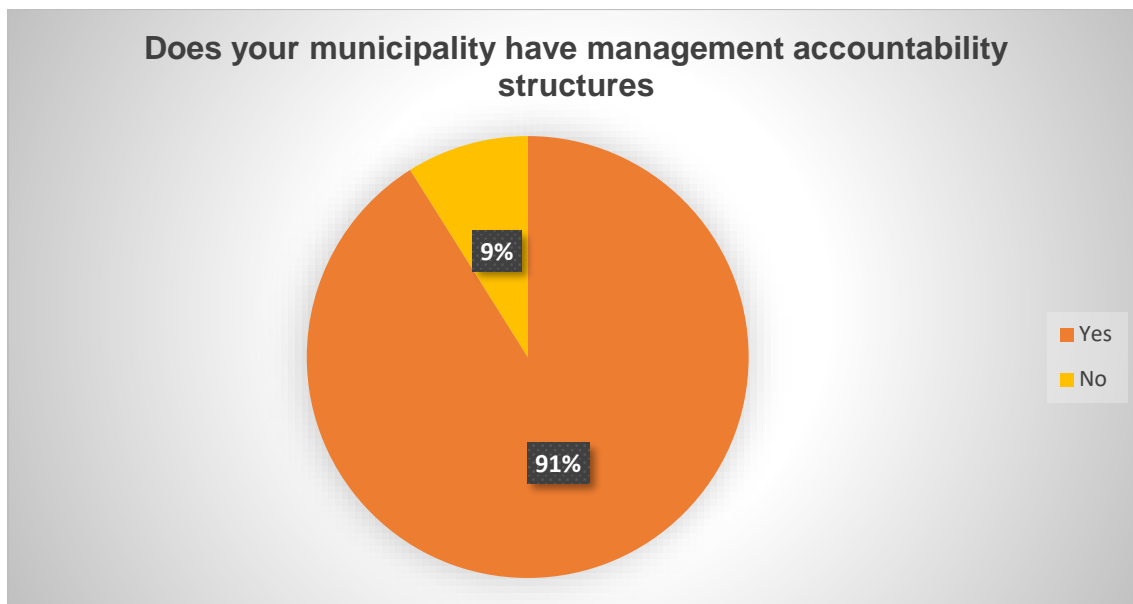


Graph 7.22: Existence of oversight structures in municipalities

Source: Researcher's own.

The results show that 107 of the 115 total respondents answered by choosing “yes” as a response, thus comprising 96%. Only 4% of the respondents chose “no” as a response to the question. The assumption on the response of 4% is that they might not be aware of these structures' existence. The existence of oversight structures is further confirmed by annual reports of the selected municipalities, which were analysed and the annual reports indicate following committees amongst the municipalities: services infrastructure; transport; housing and human settlement; health, community and social development services; community safety; integrated development planning; agriculture and environmental management; economic development and spatial planning; corporate and shared services; and, finance.

The City of Tshwane (2020:78) reports that these committees' functions include, amongst others, scrutinising reports referred to them by the council emanating from the executive mayor and mayoral committee. The committees also advise the council and oversee the executive branch and departments' performance on behalf of the council. The second question was about the existence of accountability structures of management. Similarly, to the question of oversight structures, respondents were asked to answer with “yes” or “no”. Graph 7.23 is a summary of the findings of that question relating to the existence of senior management accountability structures:



Graph 7.23: Existence of senior management accountability structures

Source: Researcher's own.

A total of 112 of the 115 total respondents responded to the question, while 3 respondents skipped the question. The research findings as per Graph 7.23 reveal that most of the respondents at 91% confirmed that management has accountability structures. In contrast, 9% indicated “no”, which can be attributed to a lack of knowledge of these structures' existence. These findings confirm what the interviewees indicated when they expressed their view that management does discuss performance reports quarterly.

7.6.3.1 Functioning and performance of council oversight structures

The theme seeks to assess the functioning and performance of the council oversight structures. The findings of the research above confirmed the existence of oversight structures. It was critical to get the interviewees' opinions and perspectives about the functioning and performance of oversight structures. These structures are essential to ensuring accountability and enhancing the performance of municipalities. In the semi-structured interviews, interviewees were asked to express their views on how council oversight structures perform and function.

Following the analysis and interpretation of the data, the findings reveal an improvement in council oversight structures' functioning and performance. Most interviewees qualify the level of progress on these committees' functioning despite acknowledging challenges. One of the interviewees indicated that compared to five years ago, there is an improvement in oversight structures' functioning. Below is a view expressed by one of the interviewees by saying the following:

“I think we have moved a great deal and we have improved on the level of assurances that exist in the public sector. In the past three to five years, they managed to capacitate and assist these oversight committees to be able to perform their role. From our municipality, I would say we are doing quite well. When I was with the AG, Ekurhuleni was recognized for having an MPAC that understands its role and is robust and so forth. So, I know Ekurhuleni has been a step ahead for several years, but I think the other municipalities are also coming on board. The reason is because even the bodies that we report to and the structures that support us are starting to respond to this need, we see a lot of training happening for councillors so that they can interpret financial statements and audit reports, and they know what to do with the information that is brought to them from an oversight perspective” (Fez007).

The above view is corroborated by another interviewee' who opines as follows:

“Yes, in my view, they are functioning well before the city was put under administration. Even during the Administrator's time, at least one committee, which is the municipal public accounts committee, was established. So, they have been functioning and been meeting, and they've been escalating matters to the executive wing of the council” (Fez004).

The views expressed above present a picture of the committees that they are functioning well. Despite corroborating the above views on the oversight committees' functioning, one of the interviewees provided an interesting context on the role of political parties serving the committees. The interviewee expressed an opinion on the previous and the current administration of the municipality. Below is the extract from the interviewee:

“During the time of ANC, the committees were functioning, to something like between 56% and 60% in terms of the ability to do oversight work. When DA came in 2016, I think the level of performance was ratchet up. Although there were political

disturbances here and there, you know in the committee which 40% is the ANC, and 44.5% is DA, and 1 or 2% are other parties it comes competition amongst parties. So, what is the result of that, based on what I have seen in the past four years, the impact becomes more serious, and there is a lot of robustness in the committees” (Fez005).

Some of the interviewees expressed views on challenges experienced concerning the functioning of these committees. One interviewee stated the following:

“The only issue is that sometimes I do not know if that is the issues of trust, but they go on to things that you have provided the reasons for. Because of this deadlock of saying officials are pulling wool [over] our eyes, the oversight almost becomes personal. And instead of moving on, they keep on needing information that wastes all our time but does not make their oversight effective” (Fez001).

Another interviewees reflected on the committee members' capabilities and their distribution to various committees.

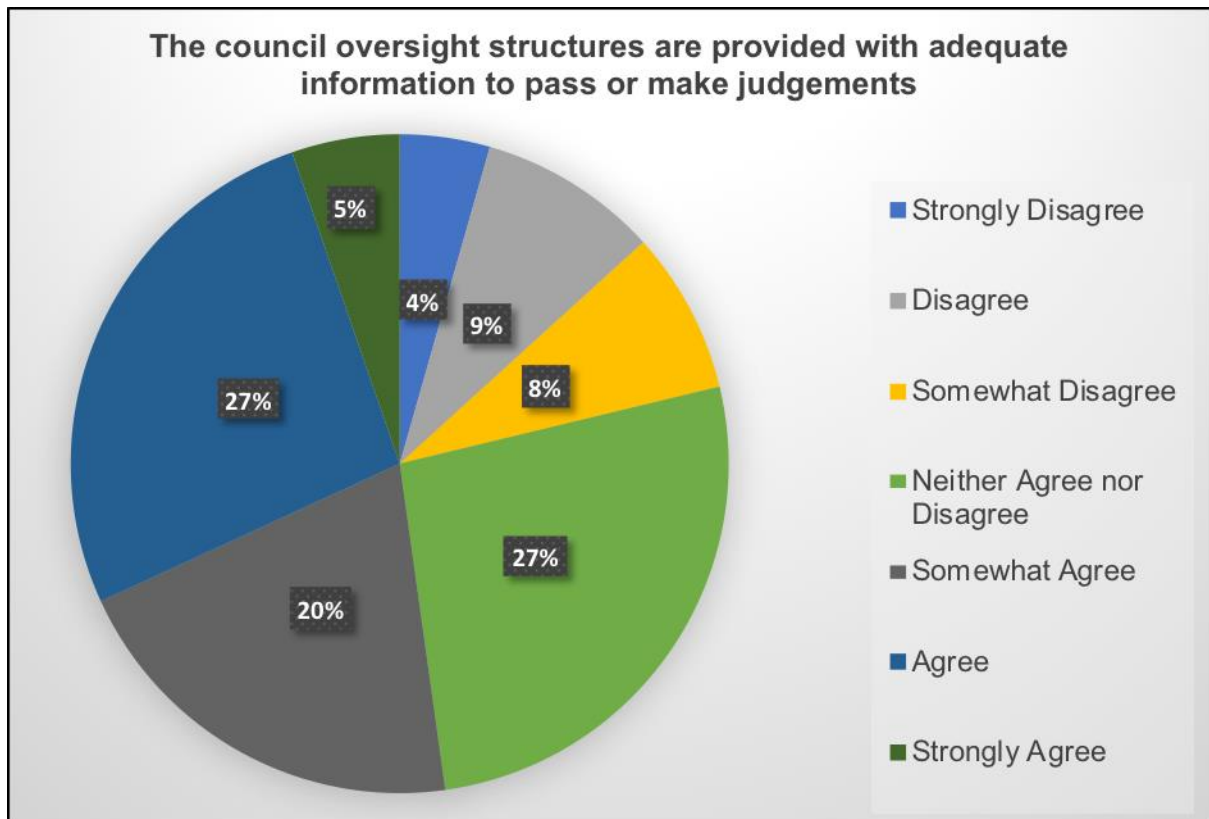
“The people who are capable in those communities are not enough, but so they've tried to spread themselves across. I generally feel that they are doing their job, quite well yes, sometimes there are disturbances because of politics as they get there, and you end up losing your plot” (Fez005).

The views reflected above on challenges experienced corroborate the PARI (2016:18) study, which found that “many of the financial issues that are reported to the council are complex and not well understood by councillors. This means that many of the councillors are not well equipped to exercise meaningful oversight over officials”. These capabilities and lack of understanding of what is shared with councillors are a serious contributor to weaker accountability.

7.6.3.2 Provision of adequate information to council oversight committees

The above sections on performance themes have discussed the quarterly performance reports as instruments used to monitor, measure, and evaluate municipal performance. This theme's objective is to assess whether oversight committees are being provided with adequate information to make informed decisions. The AGSA (2020:201) reports that for the council to perform its oversight and monitoring role, the municipal manager and senior managers must provide the council with regular reports on the municipality's financial and service delivery performance. *The Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003)* and the *Local Government: Municipal Systems Act, 2000 (Act 32 of 2000)* require the council to approve or oversee certain transactions and events and to investigate and act on poor performance and transgressions, such as financial misconduct and unauthorised, irregular as well as fruitless and wasteful expenditure (South Africa, 2003).

Therefore, whether the council oversight structures are provided with adequate information to make informed decisions and judgement was asked to both questionnaire respondents and interviewees. The findings first discuss the questionnaire results, followed by the semi-structured interviews. The respondents were asked to respond through a 7-point Likert scale response from “*strongly disagree*” to “*strongly agree*”. Graph 7.24 is a summary of the findings to the question:



Graph 7.24: Provision of information to council structures to make or pass sound judgements.

Source: Researcher's own.

Of the 115 respondents, 113 responded to the question, and two did not respond. The results indicate that the minority of the respondents, at 4%, strongly disagreed with the statement. They were followed by 5% who strongly agreed. The majority of the respondents, at 27%, agreed with the statement, while another majority of 27% neither agreed nor disagreed. Of the remaining responses, 20% of the respondents indicated “*somewhat agree*”, while 8% indicated “*somewhat disagree*” and 9% disagreed with the statement. In summary, despite the level of agreement, those in agreement with the statement constituted 52% (27% *Agree*, 5% *strongly agree*, and 20% *somewhat agree*). Those on the side of disagreements constituted 21% (8% *somewhat disagree*, 9% *disagree*, and 4% *strongly disagree*). In addition, 27% chose “*neither agree nor disagree*” with the statement. The results above present a mixture of responses from the respondents. There is a lack of consensus on whether the information provided to council structures is adequate to assist them in making sound and passing judgements.

The second part of the findings discusses the interviewees' views, presented through direct quotations and the purpose also was to either corroborate or dispute the questionnaire findings. The majority of the interviewees agreed that the council structures are provided with adequate information to make sound judgements. The results can be interpreted as corroborating the questionnaire findings. One of the interviewees shared views that their committees are provided with adequate information, which has led to a gradual improvement in their performance. Below is an extract from the interviewee:

“I think they are adequately empowered enough, and the reason I am saying they are empowered is their performance has since improved. From 60% performance, 70%, to 78% from the last financial year (2018/19 financial year), there is a drastic improvement in delivery and performance. So, it is progressing well, in my view, of course, more can be done, especially on consequence management. That is the area that we can do more and improve. So, the information submitted to the committees allows them to interrogate them. What is the reason for and what was your mitigation for non-achievement? We even have an exercise of doing follow-ups to say look, in the previous quarter, especially audit committee we are working with that one. So, we say, in the previous quarter you said you were going to be doing this you are going to be doing this and you could not achieve x, and your mitigation was that.... let us track on what you said you were going to do and that gets uncomfortable with the officials” (Fez006).

The above view is further corroborated by another interviewee who expressed the following thoughts:

“Yes, I think they are adequately provided with information. We have a standard template of the type of information that one should see from each department and entities' performance report. And I think it is broad information that allows you to drill down to the lowest level in terms of the performance. So, for instance, there will be a section that will talk about what are the highlights and challenges. What mitigations are you putting in place to deal with the emerging risks? There is a risk register attached to each quarterly report with actions proposed to manage those identified risks. And then, for each indicator, it will say what was the target for this quarter. How have you performed against that target? And if you have not achieved the target, what were the reasons why you have not achieved it. What will you do in the next quarter to perform, or at least to see a different outcome for the next quarter? So, I think the performance reports are reasonably detailed that they really should give the political principals a fair

idea of where we are, the trouble spots and what action needs to then be put in place to address potential underperformance” (Fez003).

The above views have provided more insights on the detailed information that is provided to the oversight committees. In analysing the quality of information and some of the oversight reports that are presented to MPAC to corroborate the views of the interviewees, the following records indicate that decisions taken are informed by adequate information. Below is an extract of the MPAC resolution on the matter presented before them:

“The committee would like to recommend that these cases be referred to the Internal Audit department for investigation, particularly to establish if the municipality derived any value from this expenditure, as well as the possibility to recover the funds. Furthermore, it would be prudent to blacklist the companies involved in these cases to prevent them to do business with the municipality in the future” (MPAC 001).

Despite confirmation that the oversight committees are provided with adequate information to make decisions, there are some pockets of concerns, where reports analysed indicate committees have expressed concerns on the information that is provided by their management teams. In one of the oversight reports, the members of the MPAC voiced concern about the information provided. The report indicates the following concerns about the reports submitted.

“For members of the Municipal Public Accounts Committee, the problems with the annual report and the approach of the city are palpable. The disconnect between reported performance and what the councillors witness and experience daily can be vast. This concerns the delivery of basic services, water, electricity and refuse removal to delays with the construction of much-needed infrastructure and public facilities” (MPAC 002).

The above reflection by the MPAC members is a concern that cannot be ignored, despite interviewees reflecting that adequate information is provided. The concerns might be one of the challenges experienced with the submission of reports by management. Broadly, the findings expressed through interviewees’ views present an environment where the council oversight structures are provided with adequate information to make sound judgements.

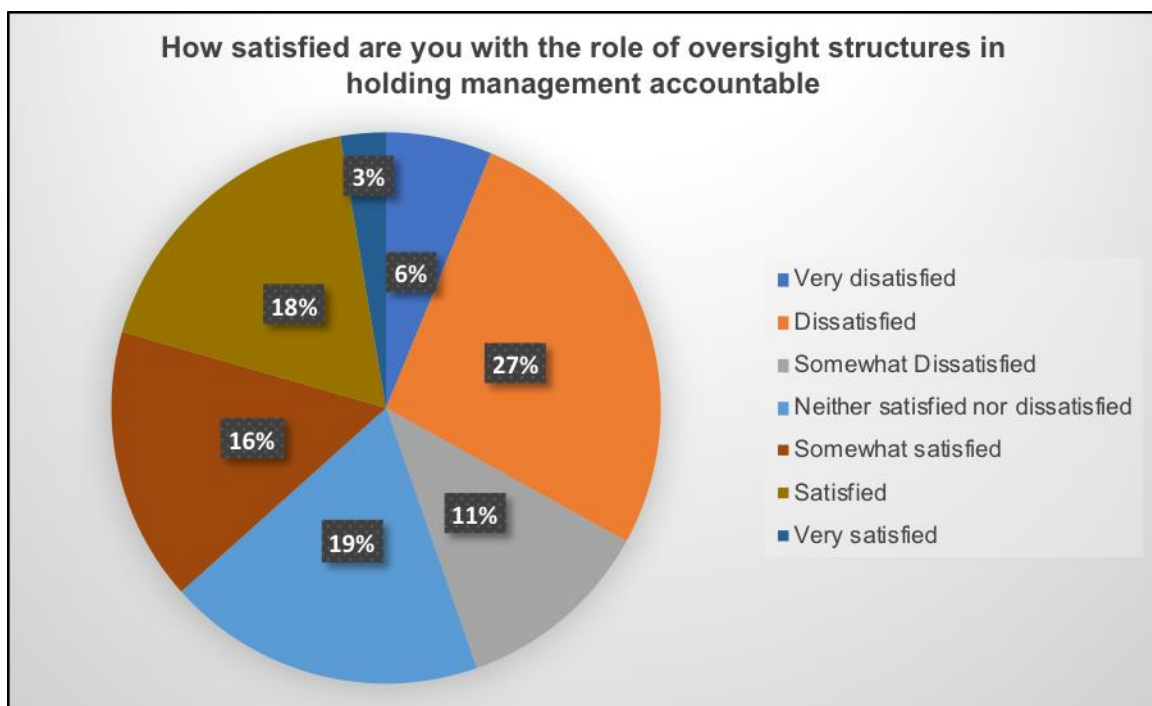
The results further acknowledge that a small group of the questionnaire respondents believe that the information provided is insufficient. It is argued that the lack of consensus on whether the information provided is adequate provides an opportunity to improve on the current accountability practices. The next section discusses the findings under the thematic area on oversight committee holding management accountable.

7.6.3.3 Oversight committees in holding management accountable

The purpose of the theme is to assess whether the oversight committees are holding management accountable. Various concerns have been raised about councils' inability to apply consequence management to non-compliance with regulations by the municipality officials, as well as poor performance. National Treasury (2017:52) reports that municipalities are not paying creditors within the prescribed 30 days, some municipalities have insufficient cash flows and continue to adopt unfunded budgets. It is the responsibility of oversight committees to assess and monitor whether management is paying creditors on time and making sure the municipality's financial health is good. Government is also required to be transparent in their usage of resources and prevent unauthorised, irregular, fruitless, and wasteful expenditure that might lead to loss of resources that can improve the communities.

To effectively deliver on the communities' interest and provide services, oversight committees should hold management accountable. Public value theory advocates that public sector organisations, such as municipalities should have the capabilities to provide services to benefit communities. Stewardship theory further requires stewards, who in the case of municipalities are the management, to deliver on the interests of the principals, which are the council. As reported earlier, most of the committees have structured themselves according to crucial functional areas of delivery, such as health, infrastructure, human settlement and finance.

To assess whether oversight structures are holding management accountable, the questionnaire respondents were asked to choose from a 7-point Likert scale whether they are “very satisfied “or “very dissatisfied” with the statement. The statement was, “*how satisfied are you with the role of oversight structures in holding management accountable*”. The interviewees were not asked this question, as the researcher believed they were part of the management team. The researcher thought that the team might be subjective in responding to the question. Therefore, the findings only discuss the questionnaire responses. Graph 7.25 summarises the findings of the answers.



Graph 7.25: Satisfaction with oversight structures holding management accountable

Source: Researcher’s own.

Of the 115 respondents, 112 responded to the statement, while three of the respondents skipped the question. The findings reveal that most of the respondents, comprising 27%, are dissatisfied with how the oversight committees hold management accountable. They are followed by those who indicated that they are neither satisfied nor dissatisfied, which make up 19% of the respondents. In addition, 18% of the respondents are satisfied, while 16% are somewhat satisfied, 6% of the respondents are very dissatisfied, and 3% very satisfied.

While the findings present a lack of consensus and different opinions, it is evident that the majority, at 27%, are dissatisfied with whether oversight structures hold management accountable. The challenge with the findings is that because these were closed-ended questions, the researcher could not follow up on why respondents gave the responses.

Therefore, it can be assumed that there are different opinions on whether council oversight structures are holding management accountable. The findings might further confirm existing challenges where there is a lack of consequence management on poor performance, including non-compliance with legislation. In analysing the official documentation and the oversight reports of the MPACs, some pockets indicated an environment that management is held accountable by oversight structures. An example is a resolution one of the MPAC captured as follows:

“The CRM department has indicated that the companies used for this criminal activity have all been blacklisted from doing work with the municipality. The committee would like to be furnished with proof of documentation that implicated companies were blacklisted, as well as also who paid the invoices and what has been done to the individual. It was concluded in the investigation report that all procurement pertaining to this matter was fraudulent and criminal in nature. As such, the committee agrees with the investigation report that fraud and criminal cases be opened with regards [sic] to this amount” (MPAC 001).

In addition to the above municipality, another MPAC report corroborates some of the opinions that indicate that oversight committees hold management accountable. Below is an extract of the MPAC oversight report, which states as follows:

“MPAC is concerned over the non-achievement of targets and will demand a detailed report on the reasons for these non-achievements including a plan on how these will be remedied. In demanding that a plan, be submitted to MPAC, the Committee notes that a plan is not worth the piece of paper it is written on unless it is implemented. The recommendation from the Committee is that a strategic plan like the City’s IDP has to be translated into a more operational plan like the SDBIP” (MPAC 003).

The above extracts of MPAC reports from the selected municipalities provide a picture and corroborate some of the opinions of the questionnaire's findings. Other MPAC reports also confirm the views that oversight committees are not holding management accountable.

Below is an example that can be interpreted as council's oversight not holding management accountable. It is an extract from the oversight report of MPAC, recommended to council to approve the annual report despite having concerns with some of the critical financial matters, such as wasteful expenditure. The MPAC makes the following observation and suggests "*that council approve the Annual Report without reservations*". This is recommended without any reservations, although the committee has made the following observations:

"Performance of the municipality against SDBIP and IDP targets is not impressive. The committee is concerned by levels of expenditure against budgeted targets. It is remarkable that the city and its entities, despite lack of legislative compliance and ineffective control systems, managed to achieve an unqualified audit opinion as concluded by the Auditor-General of South Africa. The committee is concerned about repeated findings by the Auditor-General and concerns raised by the APC" (MPAC 003).

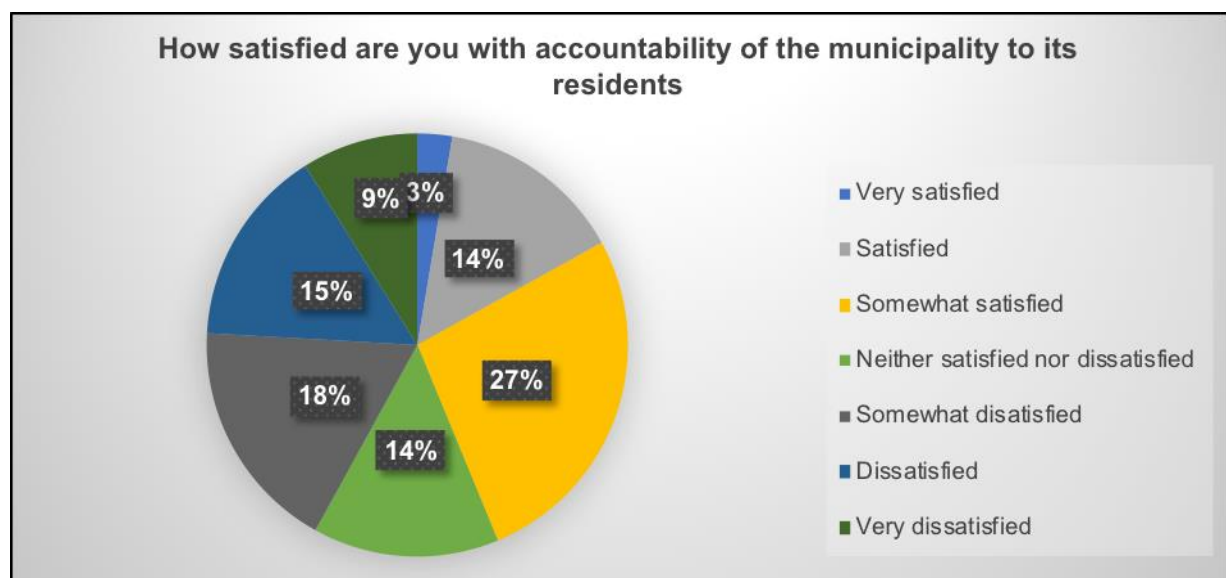
As analysed in the MPAC reports, the above scenario supports the view that the oversight committees are not holding management accountable. Furthermore, not holding management accountable can also be ascribed to the fact that members of oversight committees are drawn from councillors and appointed based on political party representation. In most instances, the senior management team is appointed by the council, and some are aligned to the political party in charge of the municipality. This is argued by Kraai (2018:89), who expresses that a relationship between the political party in control of the council and the executive committee has a serious impact on the oversight process. Similarly, Masuku and Jili (2019:2) opine that political influence weakens municipal officials' performance within municipalities because the municipal council is the one who decides who to hire.

Having discussed the role of oversight committees to hold the municipal management accountable, the next thematic area is the accountability of municipalities to their communities. These committees are responsible for electing the councillors and paying for services that are provided by the municipality.

7.6.3.4 Accountability of municipalities to citizens

Section 151(3) of the Constitution provides that municipalities develop plans that prioritise their communities by providing essential services. There has been a growth in service delivery protests in various communities. According to Municipal IQ (2016), Gauteng and the Eastern Cape provinces continue to account for the most significant protest activities. Some of these service delivery protests have been associated with a lack of accountability of municipalities to their communities. The theme seeks to understand municipal officials' opinions on whether the municipalities are accountable to their communities. The question was only asked to questionnaire respondents to indicate their satisfaction with the accountability of municipalities to residents.

Respondents had to choose from a 7-point Likert scale response with “*very satisfied*” and “*very dissatisfied*”. Graph 7.26 presents a summary of the findings of the responses:



Graph 7.26: Satisfaction with the accountability of the municipality to its residents

Source: Researcher's own.

Of the 115 respondents, 112 answered the question, while three skipped answering the question. The findings reveal that the largest percentage of the respondents, at 27%, are somewhat satisfied with the accountability to communities. It was followed by 18% of somewhat dissatisfied, while 15% were dissatisfied with municipalities' accountability to residents. 14% were neither satisfied nor dissatisfied, and the other 14% were satisfied, while 9% were very dissatisfied and 3% very satisfied. Like holding management accountable, the findings in Graph 7.26 present mixed opinions on whether the municipality is accountable to citizens.

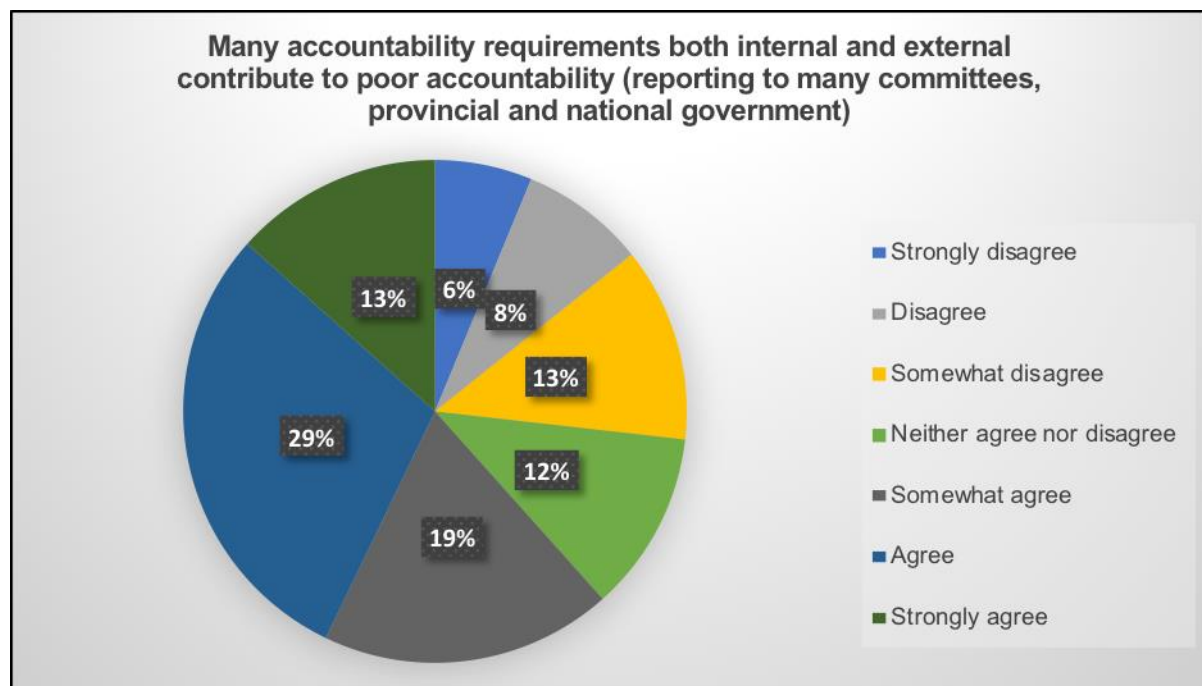
Overall, those who chose various levels of satisfaction constitute 44% of the respondents, while 42% are those are in the dissatisfied categories. The lack of consensus paints a picture of two scenarios. The first scenario indicates a lack of accountability to citizens, and the other is revealing accountability to citizens. Mushongera and Khanyile (2019) corroborate some of the opinions expressed on the findings that reveal a lack of accountability to citizens. Their study on whether the residents heard about the municipal IDP of Gauteng municipalities revealed that most respondents (77%) said they had never heard of the IDP. Furthermore, the study showed that 20% heard of the IDP but did not participate in the development process. Only 3% of respondents confirmed that they had both heard of and participated in the IDP development process. The study is further corroborated by the Gauteng City-Region Observatory (GCRO) survey study, which revealed that overall satisfaction with local government is up marginally in Ekurhuleni (43% satisfied), Johannesburg (38%) and Tshwane (34%) (GCRO, 2018:2).

It can be argued that citizens' accountability remains a challenge to municipalities, as presented by the findings and corroborated by other studies. The next section discusses the impact of many accountability structures on the work of the municipalities.

7.6.3.5 Challenges of various accountability requirements for municipal officials from both internal and external structures

One of the critical issues raised in accountability literature is the existence of multiple accountability structures. The theme of various accountability requirements seeks to assess participants' views on the challenges they face regarding different accountability requirements. In the earlier sections, when discussing the findings on KPIs' development and setting, most of the participants indicated that various departments such as National Treasury, Human Settlements, and Water and Sanitation that provide national grants require municipalities to account for the use of such grants. The interviewees were asked to share their views on the challenges of the various accountability requirements, such as reporting to many internal oversight committees and external structures, such as the National Treasury, CoGTA and other departments. The questionnaire respondents were asked to respond to a 7-point Likert scale to either agree or disagree with the statement that says, “*many accountability requirements, both internal and external, contribute to poor accountability*”.

The first findings discuss the results of the questionnaire survey. Graph 7.27 provides a summary of the findings.



Graph 7.27: Many accountability requirements challenges contribute to poor accountability.

Source: Researcher's own.

Of the 115 respondents, 112 answered the question, while three did not respond and skipped the question. The findings summarised in Graph 7.26 reveal that the respondents, at 29%, agreed that many accountability requirements contribute to poor accountability. They were followed by 19% who somewhat agreed with the statement, while 13% strongly agreed with the statement that many accountability requirements contribute to poor accountability. In addition, 6% of the respondents strongly disagreed with the statement, and a further 8% disagreed, while 13% indicated that they somewhat disagree, with 12% who neither agreed nor disagreed with the statement. The findings reveal that the majority of the respondents agreed that many accountability requirements challenges contribute to poor accountability. Despite close to 61% being in agreement that many requirements contribute to poor accountability, the results further indicate that there are a few who believe that many accountability requirements challenges do not contribute to poor accountability.

The next section discusses the findings of the interviewees. As this was an open-ended question, the participants were asked: *“What do you think about the challenges of various accountability requirements for municipal officials from both internal and external structures?”* The findings reveal a mixture of opinions from interviewees. One of the interviewees expressed concerns about reporting the same information to different platforms through various templates. The interviewee commented as follows:

“If the various accountability structures can start to understand the SDBIP of the municipality to enable them to extract the information required for their reporting, it will lessen the burden on the municipal administration. Currently due to the several different formats, which require the reporting of the same information over and over again, creates an administrative burden of such a magnitude that the officials are unable to execute the functions for which they have been appointed at a timeframe which is to the benefit of the community “(Fez008).

The above view was supported by another interviewee who was further raising concerns about the many meetings that are held for various forums. The interviewee commented as follows:

“For me, yes, it could be a nuisance because you have got to be reporting endless times. You have to be at meetings endless times. I mean, you have the CFOs forum that meets quarterly. You have got the MEC installed MMC forum that also meets quarterly, and the reports that go there are not jokes. And let me tell you Gauteng province never miss any one of those occasions to say, oh, by the way, end of the quarter, we will send seven reports, where are the seven meetings where those reports have to be presented, and so on and they make it an effort to call those meetings” (Fez005).

The findings confirm that National Treasury (2015:17) reports noted that “far too often, reporting entities complain that they are compelled to report in an ad-hoc urgent way. They also do not receive feedback regarding what they have reported, raising questions about whether their reports are read or used in any way”.

Contrary to the above concerns expressed by other interviewees, one of the interviewees opined that they all add some value, but there are initiatives to address these challenges:

“I think they all add some value in one way or another, and I think what I appreciate in the recent years are the efforts by various levels of government to try and streamline the multiplicity so that we report via one channel and then whatever else needs that information can access it from there. More recently, the MSCOA is trying to align our reports via a single-entry point. You know, once MSCOA is fully implemented and fully working across the municipalities, yeah, I think it will make our lives a lot simpler, and although at the moment it's still quite painful the process we're going through” (Fez003).

One interviewee also appreciated the multiplicity of accountability structures and raised the following:

“I think these sub-committees, from an administrative perspective, they are able to capacitate the CM on the real issues. So, what we have seen is the manner in which these subcommittees assist. They are able to articulate the real problems, they are able to know exactly who the transgressor is, and that information is then escalated to whoever it is that needs to put the necessary processes in place. So, we have seen a benefit in that regard” (Fez007).

As expressed by research interviewees, the design principle of the municipal standards charts of accounts, referred to as (MSCOA) for Integrated Financial Management Information Systems (IFMIS), has been piloted to enable a central point of access to the information of all municipalities. Additionally, as part of addressing these challenges, the National Treasury (2020:11) reports that the provincial departments of CoGTA will provide technical support for piloting and reporting by municipalities. The provincial CoGTA department will further establish a reporting process, follow-up with municipalities, analyse and develop a consolidated provincial report to the DCoG and provide feedback to municipalities.

The study findings reveal serious concerns about the various accountability requirements. Most of the participants are of the view that this impacts accountability. Despite these concerns, some interviewees have indicated and acknowledged some work that the National Treasury does to improve the environment. The challenges identified by research participants about the existence of various accountability forums and requirements are in line with what Brandsma and Schillemans' (2012:2) view expressed when arguing that accountability is about managing diverse expectations generated within internal and external organisations. Further, Brandsma and Schillemans (2012:2) posit that within bureaucratic accountability, the expectations faced by organisations or officials are shaped by bureaucratic hierarchies. The expectations could be based on laws (legal accountability), professional norms (professional accountability), and political demands (political accountability). These expectations lead to the predicament of multiple accountabilities, which is the environment in which contemporary public agents usually face numerous, sometimes interconnected, accountability forums.

The above view by Brandsma and Schillemans (2012:2) reflects the current challenges of municipalities where officials, as per their opinions, are required to address various expectations, which are based on legislation, political demands, and other professional requirements. The analysis and interpretation of evidence from participants on the various accountability requirements within the municipalities are also driven by institutional requirements and related factors, such as external influences.

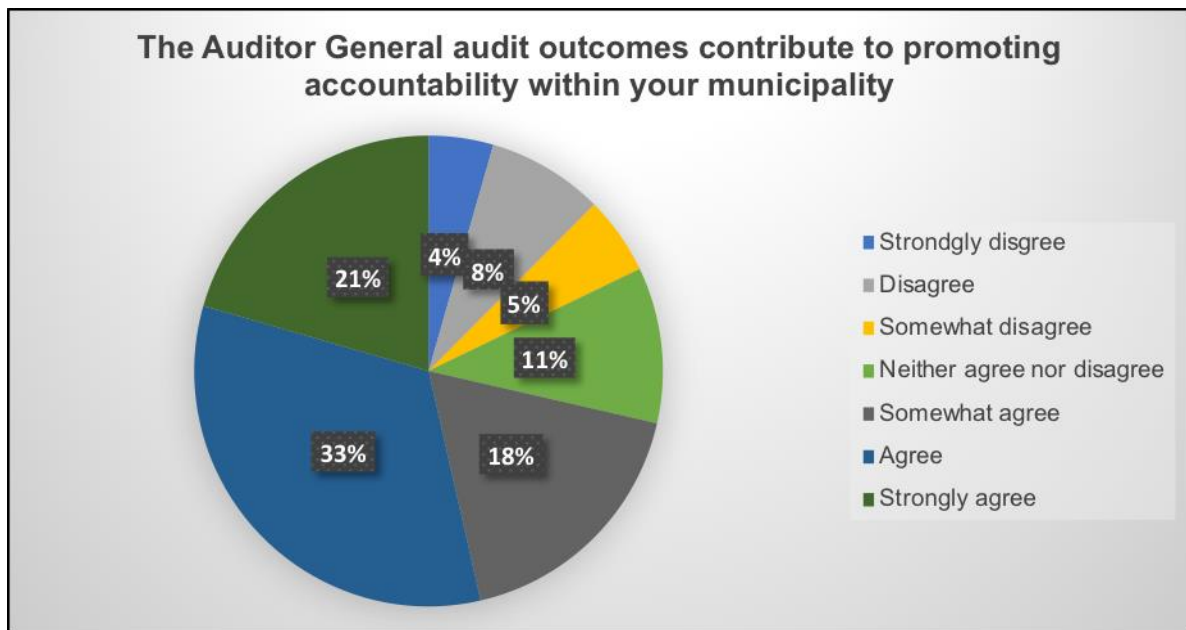
Having discussed the above issues on various accountability requirements, the AGSA is one of the critical structures that play a role within the accountability chain of the municipalities. Therefore, the next section discusses whether the internal audit and the Auditor-General contribute to the accountability of municipalities.

7.6.3.6 Contribution of the Auditor-General's audit outcomes and internal audit on the accountability of municipalities

The theme is about getting opinions from participants about the contribution of the Auditor-General of South Africa and the internal audit teams on municipalities' accountability. Every year, the accountability of municipalities is measured and analysed through the lens of the AGSA audit outcomes, which are subjected to public discourse. Reichborn-Kjennerud and Vabo (2017:8) believe that Supreme Audit Institutions, like the AGSA, are critical institutions within a particular country as they audit the use of public resources. In this form, the auditing process resembles accountability evaluation to hold public administrators accountable for the usage of resources. In the South African context, all municipalities are audited by the AGSA, the Supreme Audit Institution. Their audit outcomes are classified into various categories, such as unqualified audit opinion, qualified audit opinion, adverse audit opinion, and disclaimers.

Hay and Cordery (2018) argue that the value of auditing and audit outcomes has been subject to conflicting views because they depend on the judgements made by auditors and primarily because it is drawn from a management consulting culture. As indicated, the theme seeks to get the research participants' views and opinions regarding the contribution of the Auditor-General and the internal auditing to municipal accountability.

As the question was posed to both the questionnaire respondents and interviewees, the findings will reflect such an approach. The first section of the findings discusses the results of the questionnaire survey. The questionnaire respondents were asked to indicate whether they “*strongly agree*” or “*strongly disagree*” that the Auditor-General audit outcomes contribute to promoting accountability within their municipality.



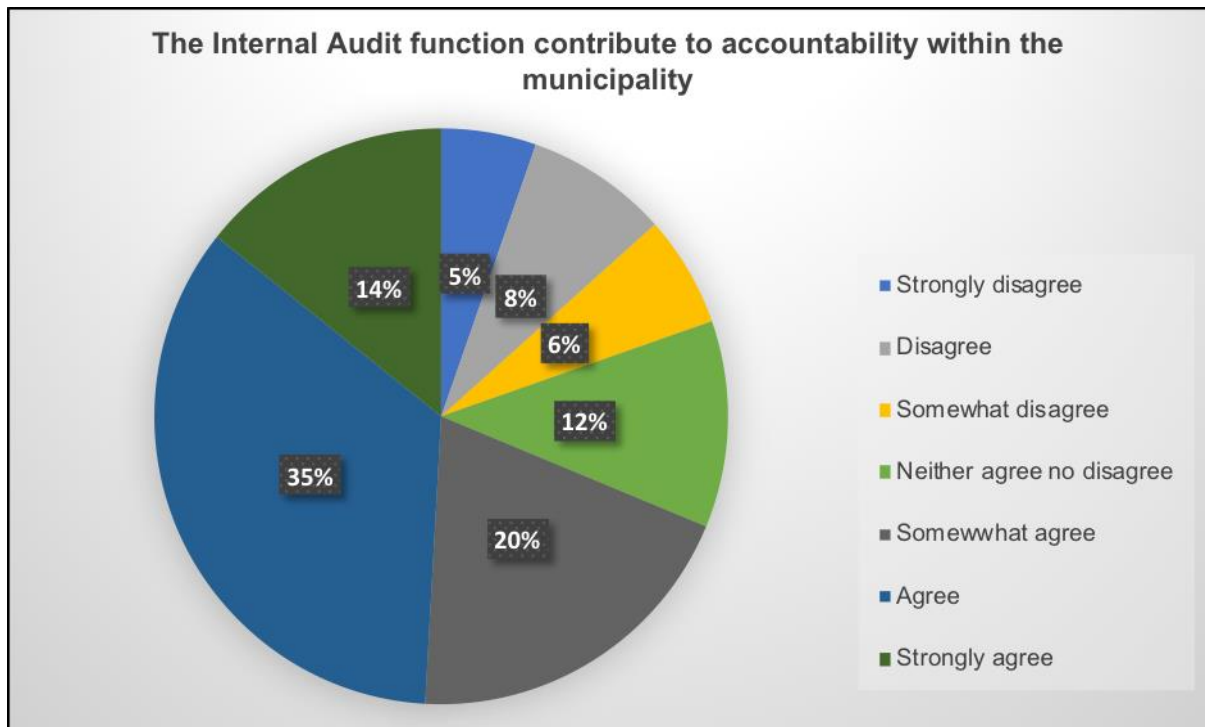
Graph 7.28: Auditor- General’s audit outcomes contribute to promoting accountability within the municipality

Source: Researcher’s own.

The findings reveal that 112 of the 115 responded, and three skipped the question. As shown in Graph 7.28, the largest percentage of the interviewees, at 33%, agree that the AGSA audit outcomes contribute to accountability within the municipality. They are followed by 21% of the respondents who strongly agree with the statement, while 18% of respondents also support the view of audit outcomes as contributors of accountability by indicating “somewhat agree”.

The respondents at 72% (*strongly agree, agree, and somewhat agree*), support the statement that AGSA audit outcomes promote accountability in municipalities. The above findings reflect the popular view amongst the legislative oversight that the audit outcomes of the AGSA contribute to municipal accountability.

Despite 72% of the respondents supporting the statement, a few interviewees at 11% indicated that they neither agreed nor disagreed with the statement. They were followed by 8% who “disagreed” with the statement, while 5% somewhat disagreed and 4% of the respondents strongly disagreed that AGSA audit outcomes contribute to promoting accountability within municipalities. The above 28% of respondents’ views that represent the opposite and a lack of consensus of the findings confirm Hay and Cordery (2018) argument of conflicting opinions on the value of auditing and audit outcomes. The second statement in the questionnaire was to get respondents’ opinions on whether to *strongly agree* or *strongly disagree* with the statement “*the internal audit function contribute to accountability within the municipality*”. Graph 7.29 is a graphical summary of the findings on the Internal Audit role as a contributor to accountability within the municipality:



Graph 7.29: Internal audit function contributes to accountability within the municipality.
Source: Researcher’s own.

The role of internal auditing in public administration is articulated by the Institute of Internal Auditors (IIA) who views internal auditing as a foundation of good public sector governance. It helps public sector organisations to achieve accountability, integrity, improve operations, and instil confidence among citizens and stakeholders” (Goodson, Mory & Lapointe, 2015:8). The findings reveal that 112 of 115 responded to the question, while three skipped responding to the question. The largest percentage of the respondents, at 35%, agreed that the internal audit function contributes to accountability within the municipality. They are followed by 20% of the respondents who somewhat agreed and 14% who strongly agreed with the statement. The analysis reveals that 69% of the total responses are incredibly supportive of the opinion that the internal audit function contributes to accountability within the municipality.

The review of MPAC reports of the selected municipalities corroborates the internal audit function’s contribution to accountability to triangulate the above findings. One of the MPAC reports mentions that.

“According to the Internal Audit investigation report, no evidence of financial wrongdoing was found. The committee would like to recommend ratification of this expenditure” (MPAC001).

The report of the MPAC is indicative of the role that the internal audit function plays in contributing to accountability by providing internal audit reports to oversight committees. The findings further reveal that 12% neither agreed nor disagreed with the statement, while 5% strongly disagreed. In addition, 8% of the respondents disagreed and are followed by 6% who somewhat agreed with the statement. Despite most respondents agreeing to the statement in various ways, 19% have also expressed their disagreement on the contribution of the internal audit function to accountability.

The above findings present conflicting views and a lack of consensus by respondents, which reflect what Reichborn-Kjennerud and Vabo (2017:2) expresses about the impact of auditing in the public administration and this is cited in the much-quoted book, *The Audit Society*, by Power (1997), who opine that audits or controls are rituals of verifications for assurance without any real effect.

One MPAC report corroborated these views by Reichborn-Kjennerud and Vabo (2017:2), by providing the weakness of the internal audit reports that are submitted to oversight committees for accountability purposes. The report states the following:

“The bone of contention for the legal firm is that Mr P, the Managing Director of the company Q, who is reported as the protagonist in the procurement process, was never interviewed, the audit team could not verify the validity and authenticity of the documents used in the compilation of the report, and that whether there is a relationship between Mr P and Mr Y. With regards [sic] to the verification of the validity and authenticity of the documents, there is no guarantee that the information used in the internal audit report is valid. Furthermore, it is difficult to understand how a conclusion on people’s relationship can be based on Facebook, social media, and relationship alone by internal auditors” (MPAC001).

In addition to the questions posed to the questionnaire respondents, the interviewees were asked an open-ended question to comment as to whether any external structures are contributing to accountability within municipalities. The purpose was not to lead interviewees in their answers but to solicit their views on which structures outside the municipality’s structural composition contribute to accountability. Interestingly and supporting the questionnaire survey respondents' opinions, the AGSA was identified as one of the structures contributing to municipal accountability. One of the interviewees remarked as follows:

“I think the Auditor-General, because the auditor opinion is based on several factors, including compliance with rules and regulations. So, you know, to the extent that performance is regulated and the information we need to comply with, we will not want to find ourselves with a finding for non-compliance” (Fez003).

Another respondent identified a different structure from the above, which is not a government structure but a non-governmental organisation that supports and conducts research on local government matters.

The respondent made the following point:

“I think there is some structure that contributes to accountability outside the municipalities. For example, the South African Cities Network which gives feedback and comparison of municipalities. The cities network contributes to various local government matters, such as the implementation of Circular 88. Yes, so it is a good

platform where municipalities join to be a member of it because those [who] are members get the information” (Fez002).

Contrary to the above viewpoints of external structures contributing to accountability, one respondent made the following observation:

“I think the reality is, not much is done, and not much can be done by the external institutions. We have seen the AG amend the Public Audit Act to assist the public sector with accountability implementation. But for me personally, I think it is something that still lies with the municipality. It is not much that the other institutions can do for now. The monitoring purposes they know we report every quarter to Treasury as well on any instances of irregular expenditure identified and whether they have been investigated, what has been done to the transgressors and so forth. But the actioning of this accountability remains the responsibility of the municipality” (Fez007).

The view expressed by respondent Fez007 is that, in general, accountability remains the responsibility of the relevant municipality.

Arising from the above findings, it can be concluded that some of the respondents believe that external structures do contribute to accountability, while others believe that accountability remains the responsibility of a particular municipality. It is also evident that most interviewees believe that both internal audit and the AGSA contribute to municipal accountability. In addition, the assumption of these varying opinions reflects the complexity of the local government system accountability regime and the personal interpretation of individuals on how they view certain practices within their municipalities.

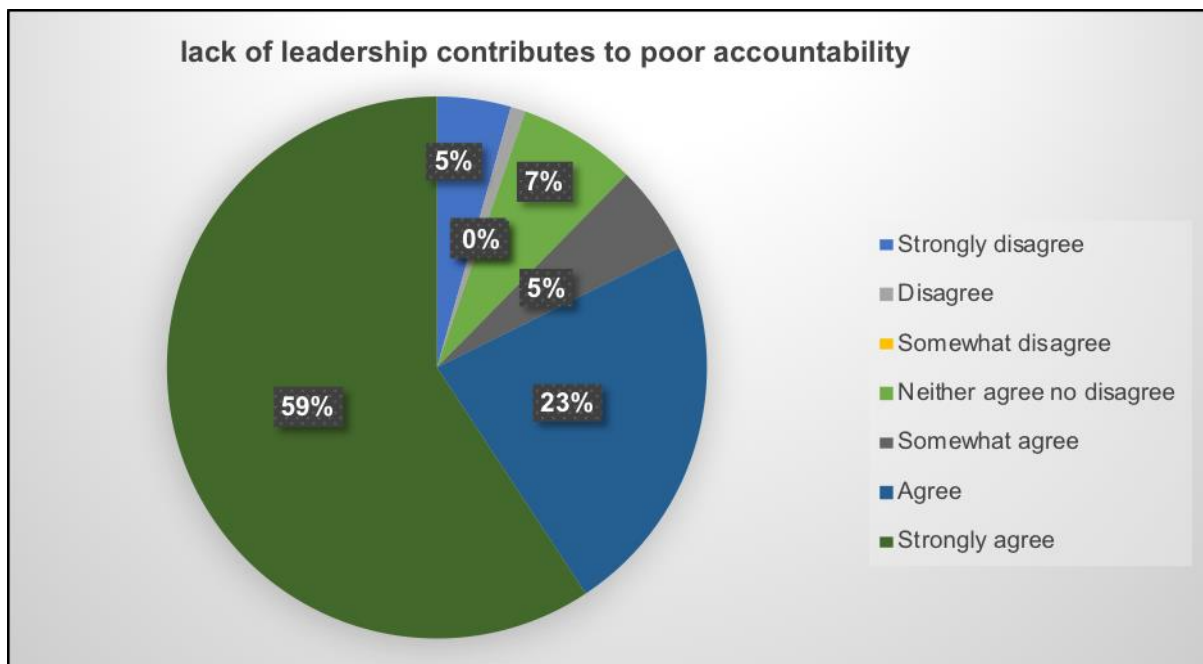
The sections above have discussed the various accountability thematic areas arising from the views expressed by research respondents and the findings reveal diverse opinions on some of the thematic areas. As discussed earlier, the findings further reveal a complex accountability system of local government with public officials holding varying opinions on the implementation of practices. Having discussed the various thematic areas, the next section discusses factors affecting accountability within municipalities.

7.6.3.7 Factors affecting accountability in Gauteng municipalities

The previous sections have discussed elements related to accountability thematic areas, such as the existence of the oversight committees, performance and functioning of council oversight structures. In addition, the discussions include holding management accountable by the oversight structures, accountability to citizens and challenges of various accountability structures. The last thematic area is about factors affecting accountability in Gauteng municipalities.

The theme is about getting the opinions from both the questionnaire respondents and interviewees on the factors affecting accountability within municipalities. For questionnaire respondents, three statements were identified from the literature review that deal with accountability and were included to get their opinions and are (1) lack of leadership at municipalities, (2) political interference, and (3) lack of skills, which have been recurring for the past years as reported by the AGSA and other parliamentary reports of SCOPA. The respondents of the questionnaire were asked to agree or disagree with the above statements. The first statement that the respondents were to agree or disagree with was *“Lack of leadership contributes to poor accountability”*.

The findings in Graph 7.30 reveal the questionnaire respondents' opinions:

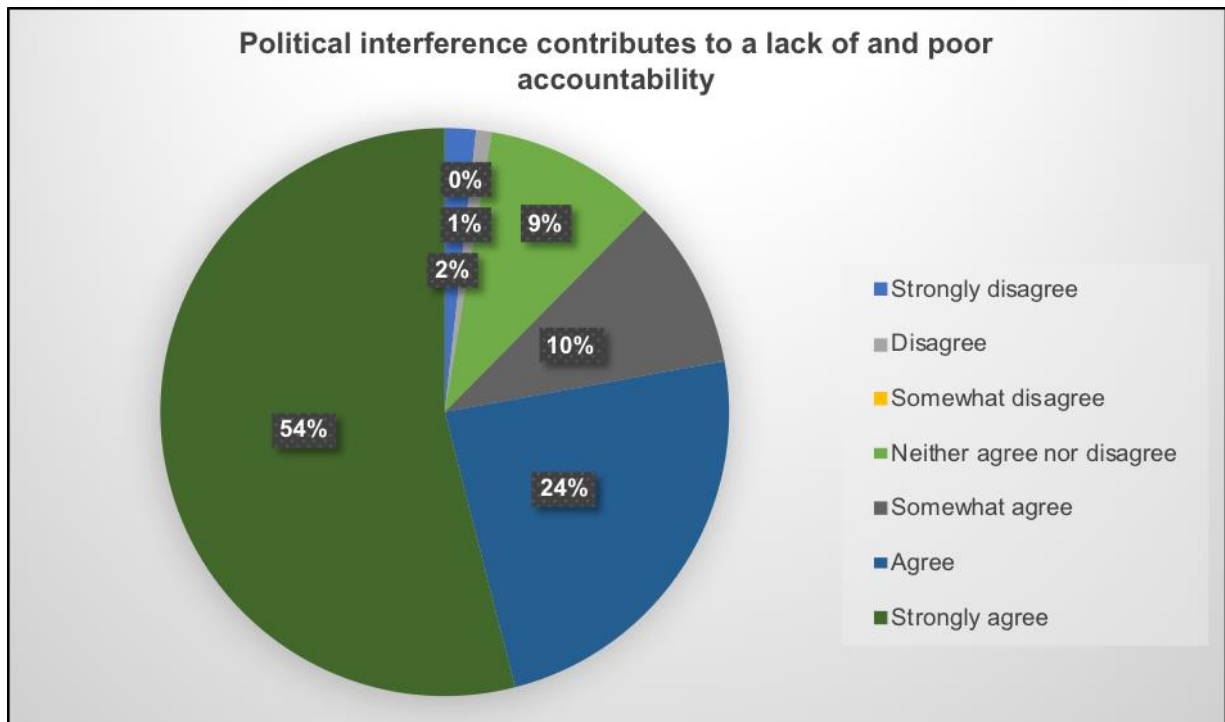


Graph 7.30: Lack of leadership contribute to poor accountability.

Source: Researcher's own.

Of 115 respondents, 113 responded to the question, while two skipped the question. As presented and summarised in Graph 7.30, the results indicate that the respondents, at 59%, strongly agreed that a lack of leadership contributes to poor accountability, with 23% of the respondents who agreed with the statement. In summary, 87% (those who chose “*strongly agree*”, “*somewhat agree*”, and “*agree*”) of the respondents agreed that a lack of leadership contributes to poor accountability. In addition, 7% neither agreed nor disagreed, and 5% of the respondents strongly disagreed that a lack of leadership contributes to poor accountability.

The second question about whether the participants agreed or disagreed with the statement “*Political interference contributes to a lack or and poor accountability*”. The purpose was to get the opinion of the research participants on this matter. Graph 7.31 summarises the findings of the responses.



Graph 7.31: Political interference contributes to a lack of and poor accountability.

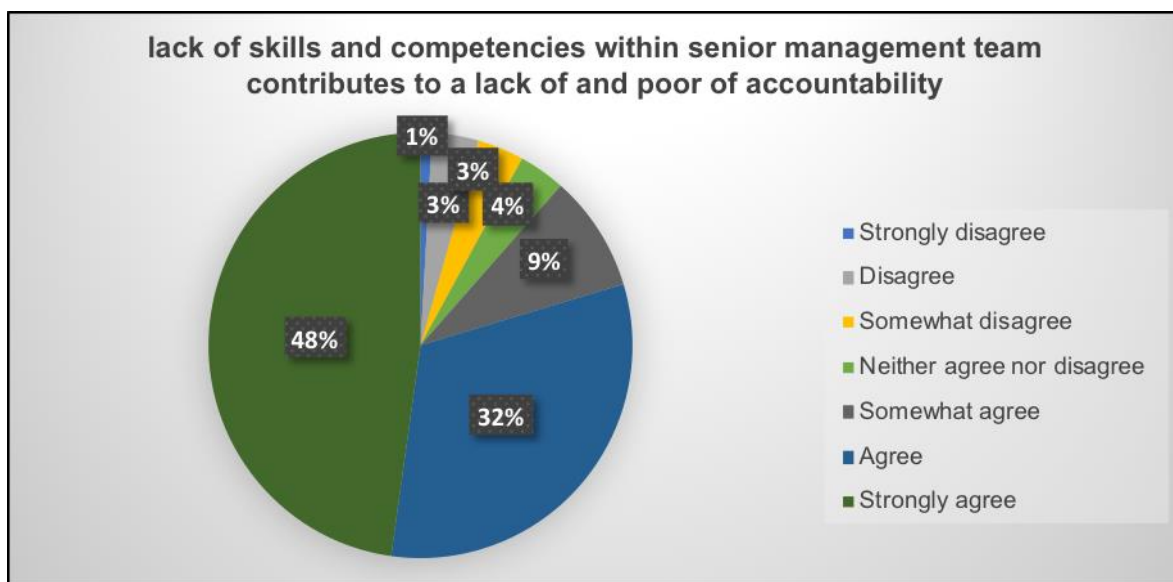
Source: Researcher's own.

Of 115 participants, 113 responded to the question, while two did not respond. The findings reveal that 54% of the respondents strongly agreed that political interference contributes to a lack of and poor accountability. It is followed by 24% who agreed with the statement and 10% of the respondent somewhat agreed that political interference contributes to a lack of and poor accountability. In summary, those in agreement with the statement (“agree”, “strongly agree” and “somewhat agree”) constitute 88% of the respondents. The findings support the earlier results, in which 87% of participants agreed that lack of leadership contributes to poor accountability. Despite more than 85% in agreement, 9% neither agreed nor disagreed with the statement. It was followed by 2% who strongly disagreed, while 1% disagreed that political interference contributes to lack and poor accountability.

In expressing views about the role of leadership, Pretorius (2017:158) mentions that leadership is about influencing your team and directing resources to achieve the organisational goals. Specific leadership abilities and skills are a requirement for improving service delivery and promote accountability within the municipalities.

Furthermore, Pretorius (2017:159) cites the former president, Kgalema Motlanthe (2017), who argues that a lack of leadership, weak managerial capacity, and poor organisational design leads to erosion of accountability within municipalities. The last question to questionnaire respondents was to ask participants to agree or disagree that a lack of skills and competencies within the senior management team contributes to a lack of and poor accountability. The National Treasury (2017:40) reports that challenges and complexities of managing and running a municipality require the appointment of key personnel with the necessary skills, experience, and capacity to carry out their responsibilities. Chapter 4 of the municipal regulations on minimum competency levels prescribe that a senior manager must have the skills, experience, and ability to undertake and fulfil responsibilities.

The findings of the study are illustrated in Graph 7.32.



Graph 7.32: Lack of skills and competencies within the senior management team contributes to a lack of and poor accountability.

Source: Researcher's own.

Of 115 respondents, 113 chose to respond, while two skipped the question. The findings indicate that 48% of the respondents strongly agreed that a lack of skills and competencies within the senior management team contributes to a lack of and poor accountability. It was followed by 32% who agreed and 9% who somewhat agreed with the statement. The total responses of those who agreed with the statement (“agree”, “strongly agree”, and “somewhat agree”) constitute 89% of the respondents.

The above findings confirm the previous studies and AGSA audit outcome reports for the period of 2016-2019, which found that a lack of skills and competencies within the senior management of municipalities contribute to a lack of and poor accountability. Van der Waldt, Fourie, Jordaan and Chitiga-Mabugu (2018:174) conceptualised a skill as the ability to perform responsibilities with clear outcomes within a given amount of time, energy, or both. They further state that skills refer to the capability of employees to execute tasks effectively, efficiently, and sustainably (Van der Waldt *et al.*, 2018:174).

In line with the conceptualisation of skills by Van der Waldt *et al.* (2018), it can, therefore, be concluded that the findings of the research are correct because if the municipal senior management team is unable to perform their responsibilities efficiently and with clear outcomes, a lack of and poor accountability will be prevalent within the municipalities.

In terms of the findings on the statement, 4% of the respondents neither agreed nor disagreed, while 1% strongly disagreed with the statement, while 3% disagreed and the other 3% of the respondents somewhat disagreed with the statement. Additionally, to the survey questionnaire, interviewees were also asked questions to express their opinions or views on whether any factors are affecting various forms of accountability in their municipality. The approach was not to direct them to any possible responses but to provide them with an open-ended question so that they can contribute broadly to the factors.

The findings reveal that there are mixed opinions expressed by the interviewees on the factors affecting the accountability of municipalities. These factors range from a lack of consequence management; administrative and political interference; lack of understanding of legislation by those responsible for oversight; legislative environment as a hurdle; and taking a long time to implement decisions.

Below are the extracts of the various interviewees. On the understanding and interpretation of various pieces of legislation by oversight committee members, one interviewee commented as follows:

“The challenge experienced relating to accountability is the understanding and correct interpretation of various legislations [sic] because the members appointed the power of oversight does [sic] not necessarily have the qualification and insight to understand the applicable legislation and implementation requirements. For instance, the unauthorised, irregular, wasteful, and fruitless expenditure regulations”. (Fez008)

The overregulation sentiments are also raised by Pretorius (2017:201), citing SALGA, which has expressed concern about over-regulation and the over-structured environment of municipalities. Reddy (2016:4), when citing Zybrands (2012), says that “there is a compliance-driven governmental approach as opposed to service delivery. Quite often, there are first-world standards and third world competencies, resources, and needs. It has been difficult for municipalities to comply with prescripts”. The second participant provides a different factor from the above and refers to the alignment of accountability, standardised reporting, and political interference. The interviewee r opinies as follows:

“Firstly, I think we need to align the accountability with standardising reporting. The other one is the interference, and it could be politically or official interference on the management of the municipal affairs” (Fez002).

Another interviewee identified stability within the senior management team as a serious disruptor. The interviewee commented as follows:

“There is one thing I find quite a disruptor is this approach of fixed-term contracts for the people wanting to drive performance and accountability in the municipality, so every five years we get in a new a city manager, we appoint all of the senior management” (Fez003).

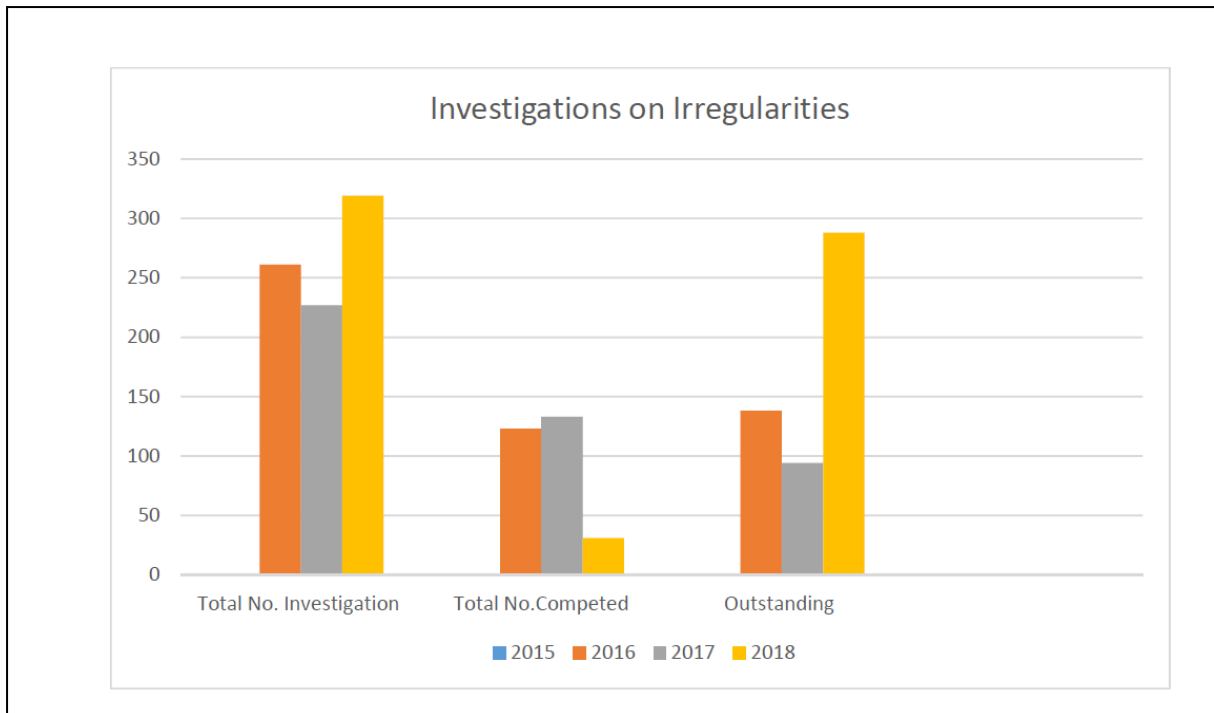
On the stability of senior management, the National Treasury (2017:37) reports that when positions of municipal managers are vacant, accountability is weak. This might be attributed to the fact that those in acting roles feel restricted from making decisions. Similarly, the MPAC oversight report makes the same observation about the vacancies at a senior level. The report states that:

“...vacancies at senior management levels contributed significantly to poor performance. Council has struggled to appoint senior managers, leaving many critical positions vacant. The boards of many municipal-owned entities have similarly not appointed senior managers, sometimes with unexplained delays in recruitment processes. Senior managers that are either full-time or acting have not adequately been held to account for poor performance” (MPAC002).

One of the interviewees mentioned the inability to make decisions to hold people accountable within municipalities. The interviewee provided the following view:

“I think one of the things that we have been in discussion with the AG is that the time that it takes to conclude on the process of who to hold accountable. And you and I both know that investigation could take anything from one day to 10 years, depending on the extent of the investigation and how much work needs to be done. The second factor affecting accountability is that we function in a very legislative way, so I think sometimes the legislative environment that we operate in is also a hurdle in making sure that speedy accountability and consequence management are implemented” (Fez007).

The interviewee' view above is corroborated by the analysis of official documents, which indicate the long duration to complete investigations of municipal irregularities and Graph 7.33 reflects some of the information extracted from the MPAC oversight report on progress made about irregularities from one of the municipalities:



Graph 7.33: Investigations on irregularities

Source: City of Tshwane (2019:7).

Graph 7.33 is indicative of the slow progress made to complete the investigation of the cases. The number of outstanding cases versus completed cases reflects the state of progress made. One of the interviewees further identified the delegation of authority as a factor that also affects accountability when commenting that:

“Maybe the one thing I need to mention is the delegations. So, if you do not or you have not sorted out your delegation issues, you will experience challenges. So, council delegate [sic] to the mayor, Mayor then delegates to the accounting officer, then the accounting officer to his direct report. And then you also have some delegations prescribed by law, an example of what the CFO can do, your chief of emergency, and your chief of police and the like. The longer you delay finalising your delegations, the harder it will be for you to make people account” (Fez004).

In elaborating the above view, the same interviewee further explained the challenge of a lack of delegation of authority as a factor that impacts accountability. The interviewee indicated the following:

“So, let me give you an example. Yes, it has been a requirement for municipalities to have a financial disciplinary board now. The financial disciplinary board says, if there was an act that is deemed to have been... I as the head of the department contravened any procurement regulations or processes, the disciplinary board should deal with the matter. Now you can only make people account only in the financial disciplinary board. When you have delegated them powers or financial responsibilities. If all that power still sits with the accounting officer, it means that the accounting officer is accountable for everything in the institution. So, without those delegations, you cannot even penalise, and you cannot even discipline people properly” (Fez004).

As expressed by the above interviewee, delegations of authority are an essential tool of management. The South African Cabinet memorandum for financial management principles defines delegation as allocating a power conferred or a duty imposed on a principal functionary to a delegated official. To delegate means to entrust a power or responsibility to somebody else (South Africa Cabinet Memorandum, 2013:5).

Delegation is both the management tool to prevent decision-making bottlenecks and a legal concept with legal consequences. Any institution with various levels or divisions requires the division of work and tasks according to function and level (Venton, 1997:166; Craythorne, 2007:126;). As part of concluding the interview, each participant was asked as “what solutions would you suggest for improving performance and accountability practices within your municipality”. The respondents' views were fixing all the factors affecting accountability will improve accountability within municipalities.

Having discussed the factors affecting the accountability of municipalities, it is also critical to address what can be done to contribute to addressing these issues. In order to achieve this, the next section briefly discusses the proposals for addressing the performance and accountability of municipalities.

7.6.4 Proposals to address performance and accountability of Gauteng selected municipalities

This section provides the views expressed on the proposals to address selected Gauteng municipalities' performance and accountability. As indicated earlier, the interviewees were requested to suggest a proposal on all the issues raised relating to performance and accountability during the interviews. Furthermore, the proposals must note the factors affecting both the performance and accountability of municipalities. Similarly, the questionnaire respondents, as part of the last question, were requested to respond to an open-ended question, which was: "*What solutions would you suggest for the improvement of accountability and performance practices within your municipality?*"

Most of the interviewees at 60% indicated that the proposal to address performance and accountability should be informed by the factors they identified, affecting both performance and accountability. These issues address political interference, implement consequence management, and put the delegation of authority in place. It is further essential to fill the vacancies of senior managers on time (Section 56 employees) to align with the national government as the departmental Deputy Director-Generals (DDGs) who report to Director-Generals (DGs) are appointed on a full-time basis. Only the DG is on contract. The full-time appointments will assist with institutional memory but further contribute to improving the performance and accountability of municipalities.

The other critical issue raised to enhance performance and accountability was the application and implementation of the legislation, noting that municipalities operate within a highly legislative environment. Respondents argued that there is a need to fully implement the legislation as well as reduce unnecessary compliance and red tape. The last proposal includes continuous capacity building for councillors to improve their oversight practices. As discussed earlier on the oversight committees, there is a challenge of skills to comprehend the types of reports that are produced for processing, which relates to performance and accountability.

In addition to the interviewees, the questionnaire respondents provided their proposals. Of the 115 participants, 89 responded to the question. The respondents also raised the same themes as presented by the interviewees. Below is a summary of recurring themes that capture some of the responses, which are coded accordingly, supplemented by extracts. One of the respondents proposed the establishment of a committee to deal with accountability. The respondent further suggests the segregation of duties and development of a consequence management policy as an essential factor that can improve accountability. Below is a direct quote of one of the respondents.

“I think there should be a committee whose main function will be to ensure that individuals are held accountable for any negligent actions after a thorough check whether certain actions would have been avoided should reasonable care been taken. There should be segregation of duties. No one should be allowed to, for example, accept delivery and capture it on the system. Accountability should be stressed, and the consequence management policy should be drafted and implemented” (Q001).

Another respondent expressed the importance of addressing the political and administrative relationship. The issues expressed relate to the interference that affects service delivery. The respondent commented as follows:

“There should be a solid line drawn between political leadership and the administrative running of the municipality. The recent changes in the political leadership of the city have shown the amount of interference by the political leadership into day-to-day running of the council. Workers are left in the middle of these battles, which later affect service delivery in the City” (Q002).

Most of the themes arising from the proposals to improve performance and accountability were recurring. The study reveals that most of the respondents have proposed factors that can contribute to improving performance and accountability. Some of the issues raised include focusing on the appointment of skilled employees, to lessen political interference, implementation of consequences and clarifying the delegation of authority between the politicians and the administrators.

Further, in order to have institutional knowledge and sustain stability, consideration should be made to appoint senior management on a full-time basis as it happens in the national government. It is further critical to continuously train and improve the capacity of councillors to comprehend technical reports so that they can hold municipal management accountable for performance.

It is evident of the analysis of evidence that various opinions have emerged. Both from the results of the completed questionnaires and the interviews, participants expressed different views on each question. The different opinions on different thematic areas represent the aggregate result of various factors and categories of municipalities. While three municipalities are of a same category, the different years of experience of the interviewee, respondents and leadership style might have contributed to various opinions relating to the thematic areas. As argued by the institutional theorists, institutional culture and norms are also contributors of varying opinions as discussed in section 7.6.2 relating to performance thematic areas and 7.2.3. on accountability thematic areas.

The interpretation of data provided through graphs also provide different opinions of respondents. It can also be argued that the profile of respondents that includes levels of authority, diverse departments such as finance, human resources, internal auditing and monitoring, years of experience and age would have influenced their opinions as analysed in the thematic areas. Lastly, the different cultures and management styles may impact on how performance and accountability practices are implemented, therefore these have also influenced the responses of participants.

Despite evidence of varying opinions from research respondents, the above study findings confirm some of the literature review's critical issues about existing challenges of performance and accountability in municipalities. These issues continue to be highlighted by various authors, such as Madumo and Koma (2019:585) when commenting that the local government is faced with “enormous institutional capacity deficiencies” and these deficiencies include, but are not limited to, shortage of skilled professional staff, blatant transgressions of law governing municipalities, non-existence of internal controls and lack of consequences management.

It is also evident that while challenges and gaps continue to exist, the findings acknowledge pockets of excellence, such as quarterly assessment of performance by oversight committees that can be adapted to improve performance and accountability of municipalities. With lessons from selected international countries, as discussed in Chapter four, these pockets of excellence should be improved and enhanced upon to contribute to the performance and accountability of municipalities.

7.9 CONCLUSION

This chapter's objective was to present and analyse data gathered through semi-structured interviews and the questionnaire. Analysis of the data presented was performed based on thematic areas linked to the research questions. Before the research data presentation, an overview of the Gauteng province and the selected municipalities was discussed. The purpose of the synopsis and the profile of municipalities chosen for the study was to provide the context for analysing data and the findings of the study.

Chapter seven presented the research approach adopted for the study and the discussions on how the data was collected from the respondents. The chapter further discussed the researcher's reflexivity and remarks about the research process including how the researcher interpreted the data. Firstly, the presentation of data discussed the profiles of the interviewees and the questionnaire respondents, which include among others, qualifications; race; age; gender; number of years in local government; name of the departments in which they are working; and the level of authority.

The data collected was analysed and the findings reveal respondents agreeing on various factors relating to the performance and accountability of municipalities. Further, the data points to a lack of consensus on other issues as well as an acknowledgement of pockets of excellence of good practices. In addition, the data analysis indicates that the setting of key performance indicators in municipalities is mostly guided and influenced by the National Treasury and the legislation.

There is also evidence of some external influences on the setting of performance indicators such, as the role of the political parties, and national and provincial departments providing national grants, such as housing, water and sanitation. The findings reveal a lack of consensus on the alignment of organisational and employee performance, which is an essential contributor to the performance of municipalities. The strong views emerge that there is no cascading of performance focus areas from the top leadership to the lower-level staff members.

Regarding the accountability thematic areas, the analysis and interpretation of the data reveal mixed opinions of the research respondents. The analysis of data and findings confirm the existence of the accountability structures, both political and administrative as required by the local government legislation. Some views expressed by the respondents focused on the need to improve the work and functioning of the oversight through training and capacitating the councillors. Regarding the area of holding the municipal management leadership accountable by oversight committees, the respondents flagged that as one of the factors that contribute to poor accountability within the municipalities. The findings reveal that there is a lack of accountability by municipalities to communities and this has also been corroborated by the study conducted by the Gauteng City Region Observatory in 2019.

Despite the findings acknowledging that there are good practices of both performance and accountability as corroborated by the respondents, the analysis of data reveals existing challenges and gaps, which demonstrate the need for the development of a performance and accountability framework for the Gauteng municipalities. Some of the factors contributing to a lack of accountability and performance of municipalities that have been reported for the past periods (2016-2019) by the AGSA continue to exist and were flagged by the respondents, including the lack of consequence management; non-compliance with the local government legislation; lack of skills amongst the appointed managers and adequate human resource capacity; poor financial standing; non-existence of policy on consequence management; and, over-regulation of the local government legislation on municipalities.

The respondents further made proposals to address the challenges and gaps of performance and accountability of municipalities, as identified. These proposals together with the lessons learned from selected international countries' practices, were used to develop a performance and accountability framework for Gauteng municipalities, which is the main contribution of the study. It is, therefore, submitted that Chapter seven's objectives of analysing and interpreting data have been achieved, as discussed above.

In the context of the analysis and interpretation of data, the next chapter presents the major conclusions of the study, key findings arising from the research, and provide recommendations, as well as future research areas that can contribute to the performance and accountability of municipalities.

CHAPTER EIGHT: FINDINGS, RECOMMENDATIONS AND CONCLUSION

8.1 INTRODUCTION

Chapter seven discussed the analysis and interpretation of the data collected and provided thematic findings based on analysing the data collected from the semi-structured interviews and the questionnaire survey. The thematic areas focused on key concepts of the study, which are the performance and accountability of the municipalities. Having laid a foundation of the analysis of data collected, Chapter eight aims to summarise the study, present key findings arising from the empirical research, and make recommendations in the form of a proposed performance and accountability framework. The development of the performance and accountability framework of the Gauteng municipalities is to address to the study's last research objective and the main research question. The recommendation of the study attempts to respond to the main research question *“How can the development of an integrated performance and accountability framework enhance the effective functioning of the Gauteng municipalities”*.

To answer the research question, " What elements can be incorporated into an integrated performance and accountability framework to enhance effective functioning of Gauteng municipalities? This chapter provides various elements from the main findings, literature review and international case studies reviewed of the selected countries, as discussed in other chapters of the study. Chapter eight reflects on all the study chapters to give context to the study's main conclusions and recommendations.

The proposed integrated framework on performance and accountability of the municipalities serves as a tool that intends to contribute to performance and accountability. The development of the performance and accountability framework does not seek to replace or challenge existing frameworks but to enhance existing municipal practices of performance and accountability as per the gaps and challenges identified during the analysis of the data collected, as discussed in Chapter seven.

8.2 REFLECTION ON RESEARCH OBJECTIVES AND QUESTIONS

As discussed in Section 1.3 of the study, the main research question is “*How can the development of an integrated performance and accountability framework enhance the effective functioning of the Gauteng municipalities?*” To respond to this main research question, research objectives (ROs) were formulated for the study:

- **RO1:** To examine performance and accountability within the theory and practice of public administration.
- **RO2:** To conceptualise the accountability and performance of the public sector.
- **RO3:** To examine municipal practices of performance and accountability in selected countries.
- **RO4:** Contextualise the roles and functions of municipalities in contemporary South Africa.
- **RO5:** To examine the current performance and accountability practices of South African municipalities.
- **RO6:** To propose an integrated performance and accountability framework that can enhance the effective functioning of Gauteng municipalities.

To respond to the above research objectives, below are the research questions (RQs) for the study:

- **RQ1:** How has performance and accountability evolved within the theory and practice of public administration?
- **RQ2:** What are the current accountability and performance practices of the public sector?
- **RQ3:** What are international practices of accountability and performance that Gauteng municipalities can adopt?
- **RQ4:** What are the key roles and functions of municipalities in contemporary South Africa?
- **RQ5:** Which practices and structures contribute to the performance and accountability of municipalities?
- **RQ6:** What elements can be incorporated into the proposed integrated performance and accountability framework to enhance effective functioning of municipalities?

The alignment of the research objectives and questions to the study chapters is reflected in Table 8.1:

Table 8.1: Alignment of study chapters, research questions and objectives

Research objective	Research question	Chapter
RO1: To examine performance and accountability within the theory and practice of public administration.	RQ1: How has performance and accountability evolved within the theory and practice of public administration??	Chapter 2
RO2: To conceptualise the accountability and performance of the public sector.	•RQ2: What are the current accountability and performance practices of the public sector?	Chapter 3
RO3: To examine municipal practices of performance and accountability in selected international countries.	RQ3: What are international practices of accountability and performance that Gauteng municipalities can adopt?	Chapter 4
RO4: Contextualise the roles and functions of municipalities in contemporary South Africa.	RQ4: What are the key roles and functions of municipalities in contemporary South Africa?	Chapter 5
RO5: To examine the current performance and accountability practices of South African municipalities.	RQ5: Which practices and structures contribute to the performance and accountability of municipalities?	Chapter 6
RO6: To propose an integrated performance and accountability framework that can enhance functioning of Gauteng municipalities.	RQ6: What elements can be incorporated into the proposed integrated performance and accountability framework to enhance effective functioning of municipalities?	Chapter 8

Source: Researcher's own

8.3 SUMMARY OF THE CHAPTERS OF THE STUDY

This section summarises how the chapters have achieved the intention to both respond to the objectives and answer the research questions. To avoid a repetition of Chapter one, the summary provides the chapters' main findings, and where necessary, a section of the chapter will be referred to. The study is divided into eight chapters.

In **Chapter one**, the orientation and background of the study were presented. In setting the study context, the chapter contextualised the research topic and discussed the problem statement. Research objectives and questions were highlighted in section 1.3 of the chapter. In addition, the motivation and justification of the study were presented. Furthermore, the methodological approach explaining the research procedures, delimitation, and limitations of the study was discussed. Lastly, a section outlining the ethical considerations was discussed, including clarifying the study's key concepts. The chapter highlighted the demarcation of the study through the presentation of chapters.

Chapter two laid the foundation of the study by discussing how performance and accountability have evolved within public administration theory and practice. The discussion of the chapter examines various public administration phases such as the old public administration, NPM, NPS and NPG. The role and functions of the state were discussed within the context of performance and accountability of municipalities, including the six generic administrative functions of public administrations. The literature findings reveal that public administration is traditionally grounded in achieving effective performance concerning the provision of public goods and services.

The study argues that despite some claiming that performance and accountability emerged during the NPM, efficiency, performance, and accountability have permanent features in the study of public administration and government work. The chapter provides a picture that performance and accountability are as old as public administration despite their varied applications and conceptualisations.

The study argues that since Woodrow Wilson's (1887) calling for improving the state's efficiency, this was a clarion call for both performance and accountability. Advanced approaches, such as using a business-like approach, were a clear sign of the need for the effective performance of the state. Furthermore, the study argues that developing the 14 management principles by Henry were strengthening accountability and performance in the public service. Similarly, Luther Gullick's contribution through the development of POSDCORB is instrumental in enhancing performance and accountability in the public sector. The NPM, NPG and NPS phases became emphatic to the importance of accountability to citizens and performance measurement strategies to deliver services to the citizens and meeting their expectations.

Chapter three reviewed the literature on performance and accountability. The chapter discussed the three theories, which are institutional theory, stewardship theory and public value theory to contextualise performance and accountability as key concepts of the study. The environmental context discussion analysed how the political, international, and socio-economic factors impact the performance and accountability of the public sector. The chapter reviewed the complexity and ambiguity associated with both the concept of performance and accountability. Various performance-related concepts such as performance measurement and performance management were discussed including the identification of performance models implemented in the public sector. On the aspect of accountability, the chapter reviewed various forms of accountability such as legal accountability, hierarchical accountability, professional accountability, financial accountability, and political accountability.

Furthermore, the effect of various internal and external factors was further elaborated by the theoretical framework, which discussed the three theories, institutional theory, public value theory and stewardship theory. The institutional theory directs that institutional isomorphism has various factors that can influence institutional performance and accountability. These factors range from legislation, political matters as well as other practices of similar organisations. The discussion on the stewardship theory predicts that municipal officials who practise stewardship behaviour can contribute positively to performance and accountability.

The accountability literature exposes challenges that can affect the role of a steward's performance, such as multiple accountability interests and requirements. Lastly, the chapter argues that there are factors that contribute to the relationship between the concepts of performance and accountability.

Chapter four analysed the international experience of practices of performance and accountability of municipalities from the selected countries, such as the People's Republic of China, New Zealand, Australia, the United Kingdom, as well as Ghana and Tanzania to get an African perspective. The literature on international experiences reveals that municipalities in other countries are guided by various rules and legislation, as in South Africa.

The chapter firstly discussed the roles and functions of municipalities in each country, which was followed by the performance and accountability practices of that country. It is evident from the literature review from the selected countries the performance and accountability of municipalities are faced with challenges, and South Africa is no exception. The international cases expose how other municipalities have more responsibilities than others and the structural complexity of the local system in each country, which informs its performance and accountability requirements and practices. Furthermore, the literature signifies that unlike in South Africa, the selected countries have developed performance management frameworks in addition to their existing local government legislation to direct how their municipalities should address performance-related issues.

The accountability structures are also clearly outlined. The findings reveal the existence of various accountability structures, which have different requirements for accountability. The existence of multiple accountability structures corroborates the literature on accountability which was extensively discussed in Chapter 3. In addition, the discussion of the selected countries also reveals similarities in some performance reporting practices with the South African municipalities, such as the production of annual reports, the development of long-term plans, such as the IDP and external auditing by the Auditor-General of that particular country.

There are similarities in the existence of accountability structures, as argued by the accountability literature. Beyond drawing critical lessons from the selected international practices of performance and accountability, success factors were identified to contribute to the development of a performance and accountability framework of the Gauteng municipalities.

Chapter five of the study briefly discussed the role and functions of the municipalities in contemporary South Africa. To locate the functions and role in context, the chapter reviewed current legislative and constitutional instruments that guide the municipal functions and roles. The literature reveals the existence of more than 15 pieces of legislation that municipalities must comply with in carrying out their responsibilities.

A special focus was on the *Local Government: Municipal Structures Act, 1998* (Act 117 of 1998), *Local Government: Municipal Finance Management Act, 2003* (Act 56 of 2003) and the *Local Government: Municipal Systems Act, 2000* (Act 32 of 2000). These acts provide for the establishment of municipal structures, systems, and financial management within the municipalities.

Chapter five further discusses service delivery as a strategic function, which is also a requirement of the above-mentioned pieces of legislation. The role of the administration in municipalities was discussed, as it is a driver of performance and accountability. Policy development, planning and systems were discussed as the IDP as an important planning document is a critical pillar of performance and accountability of municipalities.

An example of policies required for accountability purposes within municipalities was briefly discussed, such as property rates policy, performance management policy, financial policies, credit control and debt collection policies, which drive performance as well as require accountability from those responsible for the implementation of these policies. A brief reflection on the financial management of municipalities including discussion of the sources of finance, was provided. The chapter discussed sources of revenue that contribute to municipal finances. The chapter further discussed the budget as an instrument and driver of both performance and accountability of the municipality.

Chapter five drew some lessons on the challenges that contribute to poor performance and lack of accountability, such as political-administrative relationship, poor planning, and the existence of various pieces of legislation as well as policies that require compliance.

Chapter six focused on the current accountability and performance practices of South African municipalities. A brief assessment was done on the current performance practices, which revealed that each municipality needs to develop a performance management system according to the available legislation. The performance management system should be guided by the IDP and SBDIP of the municipalities to create key performance areas and targets. The chapter further discussed the requirement on the setting of performance indicators, as required by the National Treasury planning requirements.

The chapter discussed the performance evaluation and review process drawing from the City of Johannesburg performance management system. Performance reporting of municipalities was also discussed with an overview of the current performance reports required from municipalities, such as the financial reports, mayor's reports, performance assessments reports, annual reports and the IDP and SDBIP reporting.

The chapter went further to discuss the accountability practices and contextualised that within the various forms of accountability, such as political, financial, legal and hierarchical accountability, as discussed in Chapter three. A synopsis on the national strategies developed to contribute to performance and accountability was discussed focusing on the Local Government Turnaround strategy and Operation Clean Audit of 2009-2014, as well as the Back to Basics of 2014-2020. The chapter explored the challenges facing performance and accountability as reported by the AGSA on an annual basis. Additionally, Chapter six discussed auditing as an instrument to promote accountability.

Lastly, the chapter concluded by reflecting on why performance and accountability are important to municipalities. The chapter argued that municipalities need to be responsive to community needs and accountability is critical to address issues, such as corruption and fraud.

Emerging issues exposed a need to contribute to improving the performance and accountability of municipalities. The gaps and challenges identified point to the lack of a precise and guiding performance and accountability framework. The plethora of pieces of legislation and various performance and accountability requirements by sector departments, such as National Treasury and CoGTA make it difficult for municipalities to manage their performance and accountability systems.

Chapter seven discussed the methodological approach to the study, which included data collection instruments and how data was collected. Since the study followed a mixed-method process, data collected was interpreted and analysed through the thematic approach for both semi-structured interviews, as well as by means of an online questionnaire survey. The analysis and data interpretation presented numerous findings and was triangulated through literature and documents reviewed. Most of the conclusions of the findings presented corroborate the challenges of performance and accountability, as discussed in chapters five and six of the study.

The results offer critical insights into the performance and accountability practices, including both success and challenges. Additionally, certain challenges of both internal and external influence in relation to a setting of performance and accountability structures confirm the institutional theory's argument on institutional isomorphism. Further, the findings provide a mixture of feedback regarding the stewards' role within multiple accountability interests. The chapter concludes that with all the good practices, challenges and gaps identified on the current performance and accountability practices, there is a need for the development of the performance and accountability framework for Gauteng municipalities.

Chapter eight provides recommendations and future research areas arising from the outcome of this study. The chapter further reflects on the study's theoretical contribution through the development of the performance and accountability framework for municipalities. The chapter highlights theoretical, policy and practical implications of the findings. Lastly, the chapter proposes future research focus areas that can contribute to the performance and accountability of municipalities.

8.4 SYNOPSIS OF MAJOR FINDINGS AND RECOMMENDATIONS

The study seeks to answer the main research question " *How can the development of an integrated performance and accountability framework enhance the effective functioning of the Gauteng municipalities?*" For purposes of not repeating the findings of Chapter seven, this section provides major findings from the data interpretation and analysis. As the study investigated the performance and accountability of municipalities, the evidence presented confirms that all the selected municipalities have approved performance management systems in place with more than 90% of both the interviewees and online questionnaire respondents confirming such existence. Additionally, the findings of the study reveal that 96% of the respondents confirmed that the selected municipalities have all the necessary council oversight structures to which management is accountable.

The findings also confirm the existence of senior management accountability structures, which drive performance and the implementation of council resolutions. It is also the senior management accountability structures that are accountable to the council oversight structures which are established as per the requirement of the legislation.

As the data was analysed based on thematic areas, the key findings will also be presented based on the themes discussed on chapter seven. In the performance-related thematic area, the findings reveal mixed opinions from the respondents and interviewees about factors, such as lack of alignment of organisational performance and employee performance. The results indicate disagreements to the extent to which performance goals are mutually agreed between the employees and the municipal management. As highlighted in the findings, these disagreements relate to the inability to take ownership of the performance management system between management and employees. Another significant critical finding on the performance thematic area is that performance measurement has also been identified as an area that needs further improvement, as raised by participants. The views expressed are that measurement of performance has not been practised extensively in municipalities.

Similarly, with accountability thematic areas, the research findings provide varying opinions from the interviewees and questionnaire respondents. The areas of disagreements on the accountability thematic area include the factor of providing adequate information to council oversight structures. Some of the respondents and interviewees believed that the information that is provided is adequate, while others held the view that it is not adequate to assist council oversight structures to make decisions. The other matter of disagreement is around holding management accountable by council oversight structures, and accountability to citizens. The findings also reveal different opinions on the challenges of multiple accountability structures, of which some believe that these structures contribute to performance and accountability, while others view them as a burden and adding unnecessary requirements. The contribution of both the Auditor-General and the internal audit on the accountability of municipalities is also a contested area.

In general, the broader findings reveal an appreciation of existing good practices of performance and accountability within municipalities and a lack of consensus on major issues, as highlighted above. The study results further confirm the literature points on the challenges and complexity of managing the municipalities' performance and accountability. The study findings further corroborate some of the accountability complexities which were discussed on the literature review on chapter three of the study. To provide the context of the empirical research, major findings are summarised below, and these are areas that the study considered for the development of the performance and accountability framework for Gauteng municipalities.

8.4.1 Finding 1: Challenges with the alignment of organisational performance and employee performance.

The *Local Government: Municipal Planning and Performance Management Regulations of 2001* provides that the municipal performance management system's establishment should relate to the employee performance management system. The provisions mean that municipalities are required to align their organisational performance management system with the employee performance systems.

To comply with these regulations and aligning the municipal performance management system with the employee performance system, most of the performance management policies of the selected municipalities that were analysed indicates that the municipal manager as "accounting officer" is responsible for the organisational scorecard. The performance management systems of the selected municipalities indicate that the performance of employees needs to be aligned with the broader municipal performance.

The study findings show that nearly all the participants agreed about the importance of the relationship between municipal and employee's performance. Despite the performance management systems of municipalities providing for such an alignment, the results of the empirical research expose existing challenges about the lack of alignment of organisational and employee performance. One of the factors of lack of alignment between the employees and organisational performance is cascading corporate targets of senior managers to employees. The lack or challenge of cascading corporate targets to lower employees has a serious impact on the performance and accountability practices because employees will take no responsibility of tasks allocated or delegated to them. The lack of taking responsibility has implications on accountability and performance which drive service delivery.

The rewards, such as performance bonuses and payment of thirteenth cheques for different levels of employees are also regarded as a contributor to this challenge of aligning and cascading targets to lower levels of employees within a municipality. The study's finding on the lack of alignment of organisational and employee performance is corroborated by the finding of the study released in the year 2020 by the South African Cities Network (2020:23) when reporting that "many interviewees and participants in the workshop with officials raised the lack of cascading performance management all the way down the system. Instead, this system is reserved for senior managers. A completely different system is implemented below the senior management level.

In most of the participating cities, lower-level staff have performance plans against which they are assessed, but the development of these plans falls under the authority of the human resources (HR) unit, not the performance management unit. In drafting these plans, reference is almost never made either to the city's goals (as articulated in the IDP and the SDBIP) or to the targets set for the various heads of department using the other system".

Another critical factor of the findings that relates to the broader alignment of performance between the organisation and employees, is the lack of agreement on performance goals between the municipal management and the employees. This inability to own and align leads to a lack of ownership of municipal performance between managers and employees. The importance of alignment between organisational and employee performance is articulated by Tweedie *et al.* (2019:80) who are of the view that "performance management has been heralded as the lynchpin of strategic human resource management (HRM) by connecting employee management to organisations' overall objectives. Goal alignment is defined as linking individual goal outcomes with organisational goal outcomes and is critical for increasing organisational performance". Alignment is where the individual employee performance appraisal components are connected to support organisational goals. When individual performance requirements cascade from organisational strategic plan goals, it can enhance organisational performance (Ayers, 2015:170). From the views of these authors (Ayers, 2015:170; Tweedie *et al.*, 2019:80), it can, therefore, be argued that alignment of organisational and employee performance is critical for the performance of both individuals and the employees.

8.4.1 Finding 1.1: Alignment of performance management between political principals and the administrative component.

Councillors are critical to the functioning of the municipality as they play an oversight role over the administration, and they are also responsible to guide the development of the IDP as per their electoral promises and party manifestos. The study and literature reveal that there are no performance agreements for councillors, as well as no alignment between the political executive and the administrative component on what needs to be performed and what the accountability expectations are. The only

guide for performance is the IDP and the SDBIP documents which are required for development by the legislation.

The lack of performance management within the political component of the council impact on the alignment between Members of the Mayoral Committees (MMCs) and the municipal administrative heads also contributes to the lack of an adequate performance system.

The study argues that there is a need to have MMC performance agreements, which outline the executive expectations arising from the IDP and the SDBIP in a form of key performance areas, which can be aligned with those of the implementers who are the municipal senior managers responsible for various departments.

8.4.1.1 Recommendation 1.1: Introduction of performance agreements for Members of the Mayoral Committees (MMCs)

The study argues that municipal performance ownership is both the responsibility of the political executive and the administrative component of the municipality. The employees' involvement and the executive political component in setting the performance goals are crucial to the municipality's compelling performance. There is a need to have clear expectations between the political and administrative members that can contribute to the municipalities' effective functioning. The recommendation is that municipalities consider the introduction of performance agreements between the Mayor and the members of the mayoral committees (MMCs). This practice takes a cue from the national approach in which the President signs performance agreements with the Ministers. While the Mayor signs the performance agreement with the City Manager, it is recommended that the performance agreements of the MMCs should be connected to the municipal manager and Section 56 managers responsible for various municipal departments.

The introduction of the executive component's performance agreements is to strengthen their oversight as they need to also perform as per the performance agreement with the Mayor of the municipality. Lastly, the signing of performance agreements will improve the delegation of authority and clarify expectations between various authority levels. Furthermore, these performance agreements will be used to

guide the development of the Municipal manager and senior managers performance contracts which will be cascaded to the lower employees of the municipality.

8.4.1.2 Recommendations 1.2: Alignment of performance agreements between the political executive and the administration

As per recommendation 1.1. above on the introduction of performance agreements of MMCs, this should be followed by the alignment of performance agreements between the political executive and the administration. The recommendation is that performance agreements of departmental heads (managers reporting directly to the municipal manager) be aligned with those of the MMCs responsible for various departments. For example, the MMC responsible for Housing should align his/her performance agreement with the Executive Director of Housing reporting to the MM. The reason is that all MMCs appointed by the Mayor are politically accountable for municipal departments that Section 56 managers head. Therefore, having performance agreements aligned between the Section 56 managers and MMCs will contribute to lessen political-administrative interface tensions as their relations will be governed by an agreement with clear key performance areas and rules of engagement. The above approach of aligning political and administrative performance agreements will be in line with Section 51 (e) of the *Local Government: Municipal Systems Act, 2000* (Act 32 of 2000), which states that the municipality establishes relationships, and facilitates coordination between its political structures, political office bearers and the administration. The facilitation and establishment of the relationship through a clear performance agreement will contribute to accountability and improve performance.

This approach is motivated by the stewardship theory that emphasises the alignment of the principal and steward interests for the organisation's benefit. As an accounting officer, the municipal manager performance agreement will contain key performance areas critical to the municipality's overall performance. For alignment with the employee performance management system, all performance agreements of departmental heads are to be cascaded to their departmental officials at all levels. To enforce accountability on the cascading of performance agreements, it is

recommended that the internal audit function reviews such compliance and table a comprehensive report to the council as part of oversight. Additionally, the performance agreements of the MMCs are to be published online, as is currently done with the senior managers' performance agreements.

8.4.2 Finding 2: Challenges of Performance monitoring, measurement, and evaluation.

After consultation with the community, a municipality should develop mechanisms, systems, and processes for the monitoring, measurement, and review of performance. The instruments and procedures should provide reporting to the council at least twice a year to detect the early challenges of poor performance and lack of accountability (Local Government: Municipal Planning and Performance Management Regulations, 2001). The study recognises that some progress has been registered concerning the monitoring of financial management, which is done through quarterly financial reporting to the National Treasury. The quarterly financial reporting to the National Treasury is done through the system called the Integrated Financial Management Information Systems (IFMIS) and serves as a central database on financial matters and incorporates MSCOA.

Despite the establishment of the above system (IFMIS), the key finding of the study is that municipalities do not have their own systems to monitor and measure performance as required by the local government regulations. The study reveals that municipalities rely on quarterly performance reports presented to various council oversight committees prepared by management. Some of the challenges and gaps expressed by participants are that these reports, in most instances are submitted after the end of the quarter, therefore, making it exceedingly difficult to pick up early warning signs of poor performance. Additionally, the AGSA has, on numerous occasions, raised the challenge of poor-quality performance reports submitted for auditing.

It is therefore critical that the municipalities should have systems that will provide early warning systems for their poor or lack of performance and further to measure whether do they really achieve their plans as approved by council.

8.4.2.1 Recommendation 2.1: Establishment of the national, local government monitoring and evaluation unit and strengthening the peer review mechanism.

The study recommends that the national Department of Monitoring and Evaluation in the Presidency (DPME) working together with CoGTA should establish a monitoring and evaluation unit focusing on local government. The team should assist both national and provincial governments in analysing municipal quarterly reports and recommending improvements to municipalities. The approach and the unit will also help detect early warning challenges that are picked up during the end of the quarter as raised by the findings of the study.

Furthermore, to strengthen the implementation of the current Local Government Management Improvement Model (LGMIM), introduced in 2013, a peer review mechanism on municipal performance is to be encouraged amongst the municipalities. The current peer review mechanism will encourage learning best practices to pick up early warning systems of poor performance. An example of a peer review mechanism can be done across provinces to improve the objectivity of the processes rather than being conducted by municipalities within a province. For example, a Gauteng municipality will have to conduct a peer review of a Free State province. This practice will also follow up on international practices such as the Australian and New Zealand performance systems.

8.4.2.2 Recommendation 2.2: Introduction of the annual community satisfaction survey

It is recommended that municipalities introduce an annual community satisfaction survey concerning the municipalities' performance. The survey should focus on critical priorities, such as the creation of jobs, infrastructure (municipal roads, water, streetlights, sewer, and sanitation) and investment, housing, municipal governance, and essential services. The annual survey will assist municipalities in planning accordingly and respond to community concerns and further strengthen public accountability, which might encourage municipalities to improve their performance to avoid negative survey findings.

It is recommended that the surveys are published publicly and those municipalities not performing well be named and shamed. This practice is similar to the People Republic of China and the Australian government. In China, the annual community surveys assess municipalities' performance and assist the CCP to promote municipal officials. In Australia, citizen satisfaction surveys contribute to the measurement of municipal performance. In the South African context, the surveys can be used as part of assessing the municipal management performance and their qualification for payment of performance bonuses.

8.4.2.3 Recommendation 2.3: Introduction of the performance-based grant for municipalities

As part of encouraging performance and accountability on the municipal financial management, the National Treasury should introduce a performance-based grant. The performance-based grant will only be transferred to municipalities when they have achieved and implemented their IDP as approved by the council. This should also be linked to actual service delivery to communities, where communities are happy with the provision of services. The performance-based grant will also be based on certain standards to be achieved as set by the National Treasury and CoGTA.

In arguing for the performance-based transfers, Ncube (2015:129) states that performance-based transfers have improved local governments' performance in many countries, especially in the areas of financial and budget management, accountability, transparency, planning, and general compliance with regulations and other central government reporting requirements. For example, Kenya registered significant performance improvements in financial management, budgeting, and debt management. In Tanzania, adverse audit opinions decreased, while planning, budgeting, and governance performance improved and in Mali, local government financial management significantly enhanced. There is quite enough evidence to show that performance-based transfers or grants have worked in various countries, as illustrated by Ncube (2015). Based on the above evidence, it is recommended that National Treasury introduces the performance-based grant that will be transferred to the best performing municipality, which is responding to the community needs.

8.4.2.4 Recommendation 2.4: Establishment of an expert panel to review municipal performance and accountability

The review of the literature indicates that interventions by the provincial government on state municipalities are sometimes late because they are implemented when the municipalities' systems have collapsed. To limit Section 139 of the Constitution interventions, the Office of the premier, provincial treasury and provincial CoGTA should establish a panel of experts on local government. The experts can be drawn from academia, non-governmental organisations such as the South Africa Cities Network, SALGA, and other local government practitioners. The role of the panel of experts should be to assess municipalities' performance twice a year and table their report both to the provincial legislature and the executive of the province.

The information will provide an independent assessment and contribute to current instruments that assist the provincial government in monitoring the performance of the municipalities. This recommendation arises from the lessons learned from the New Zealand local government, which has introduced the "CouncilMARK programme" which allows for an independent assessment of local councils, overseen by independent assessors who provide gradings. It will be necessary to identify key assessment areas, rather than quarterly reports with key performance indicators of the SDBIP. The proposed priority areas can include financial sustainability, governance, service delivery (housing, sanitation water and electricity, etc.), creation of jobs, and strategic economic infrastructure and investment. This approach will fit into current initiatives, such as the AGSA annual reports, the recommended benchmarking, and the annual community survey and a multifaceted approach will provide different angles in addressing the challenges facing the performance and accountability of municipalities.

8.4.3 Finding 3: Challenges with functioning and performance of oversight committees

Section 79 of the *Local Government: Municipal Structures Act, 1998* (Act 117 of 1998) provides for council committees' establishment, which are referred to as oversight committees as they assist the council to play its oversight role over the executive and administration. Section 80 of the same Act provides for committees that assist the executive committee or Executive Mayor (South Africa, 1998). It is an undisputed argument that these committees are crucial for the performance and accountability of municipalities.

The study acknowledges that there has been an improvement in the functioning and performance of oversight committees as established in various municipalities. Despite this improvement, the key finding of the study is that there are still challenges expressed by participants on the performance and functioning of an oversight committee. Some of these factors include a few committee members who can grapple with technical reports submitted by management for oversight and accountability. The prioritisation of party-political work against council committees work, which impacts the committees' consistency and functionality.

The survey results indicate that these oversight committees cannot hold management accountable and poor oversight leads to a lack of accountability and poor quality of performance reports submitted to the AGSA for auditing. The study corroborates what Kraai (2015:111) found when reporting that councillor skills levels are limited, and most respondents had no tertiary education. Kraai (2015:11) argued that oversight committees lack the capacity and research capacity to question the municipal council's executive arm with vigour.

8.4.3.1 Recommendation 3.1: Municipal councillors' evaluation programme

In addition, to the SALGA accredited LGSETA programme, which an NQF Level 3 and 5 certificates of competency are awarded to councillors, it is recommended that CoGTA considers introducing an annual councillor evaluation programme. The evaluation programme will be conducted yearly to assess the capacity and capabilities of councillors. This evaluation programme can be benchmarked against the current Institute of Directors of South Africa Board of Directors evaluation programme. The evaluation programme must focus on evaluating the work of councillors in relation to council oversight committees. SALGA, South African Cities Network, CoGTA and National Treasury should develop key areas of assessment, which can include financial management, budgeting, ethics, projects planning and reporting, monitoring and evaluation. The annual assessment's key objective is to contribute to the improvement of councillors' capabilities to provide adequate oversight. The councillor evaluation report will also be shared with the municipality to assist in developing improvement plans for the councillors.

8.4.3.2 Recommendation 3.2: Introduce compulsory competency certificate for councillors

In addition to the above recommendation on a councillor evaluation programme, the study recommends the introduction of a compulsory certificate of councillor competency focusing on critical areas of the municipal environment. The competency certificate will require councillors to complete the programme within the first 12 months of the term of office. The compulsory competency certificate will contribute to effective oversight. This initiative will add to councillors' current SALGA induction programme, which focuses on exposing councillors to the local government environment. The competency certificate further adds to current portfolio-based induction, which is intended to orientate councillors in specific portfolios aligned to their responsibilities covering sections 79 and 80 committees. The compulsory certificate should be encouraged and those failing to complete the certificate should be fined a three months' salary as part of encouraging councillors to complete the programme.

8.4.4 Finding 4: Lack of accountability to citizens

Section 16 of the *Local Government: Municipal Systems Act, 2000* (Act 32 of 2000) urges municipalities to develop and encourage a culture of participation. Furthermore, Sections 17, 18, 19, 20 and 21 of the same Act highlight various processes and mechanisms that a municipality can use to engage the communities. Accountability to citizens is an essential pillar of the democratic foundation as the communities vote for councillors (South Africa, 2000). In the context of stewardship theory, the councillors' interest should be for the community that elected them. For public value theory, the councillor should gain legitimacy and get more inputs from his/her community in developing municipal developmental plans. The development of IDPs should consider the development needs of communities and, therefore, accountability to citizens is very crucial as councillors remain stewards of their communities.

The findings of the study paint a picture of diverse opinions regarding a lack of accountability to citizens. The findings indicate that there is a lack of accountability by municipalities to their communities. The study's findings corroborate the research conducted by Mushongera and Khanyile in 2019 for the GCRO, which revealed that the majority of respondents (77%) said that they had never heard of an IDP. Additionally, corroborating the study findings, Masuku and Jili (2019:4) cites "*the Good Governance Learning Network*" (2008), which revealed that public perceptions of local government are negative. The results show that the local government's level of trust is in the minority at 48,1%. Citizens trust the national government- more than their local government sphere.

8.4.5 Finding 5: Challenges of multiple accountability structures

The findings of the study reveal the existence of many accountability structures outside the council oversight committees. The official document analysis further reveals the presence of diverse expectations of which municipalities' management needs to account to both national- and provincial government sphere departments. The study findings corroborate National Treasury (2015:17) findings which report that "far too often, reporting entities complain that they are compelled to report in an ad-hoc urgent way, where a systematic approach could have been put in place pre-emptively, and they 'never' receive feedback regarding what they have reported, raising questions about whether their reports are read or used in any way".

In the accountability literature, Bovens, Schillemans and Hart (2008) express a view on the multi accountability challenges by commenting that the absolute frequency of accountability routines is too high. Some commentators have remarked that they spend half their time explaining to all sorts of accountability forums what they intend to be doing, and the other explains why they did not get around to doing all these things. The two authors believe that the accountability paradox's salience holds that more accountabilities do not necessarily produce a better government. Accountability overkill discourages innovative and entrepreneurial behaviour in public managers (Bovens, Schillemans & Hart, 2008:228).

Despite mixed opinions, 60% of the participants believed that more time is wasted in many meetings as the same reports are required. This view and finding are further strengthened by the SA Cities Network (2020:25) when reporting that "cities are required to supply many performance reports to a range of entities in other parts of government. The reporting obligations to external parties appear to be growing. Most interviewees are sceptical about the value of this, and highlight the significant work burden it creates".

8.4.5.1 Recommendation 5.1: Establish a single provincial and national accountability structure for municipalities

Section 154 (1) of the Constitution provides for the national and provincial government to support and strengthen municipalities' capacity to manage their own affairs, exercise their powers, and perform their functions. The broader local government sector is constituted by CoGTA, provincial departments, and various municipalities (South Africa, 1996). The National Treasury (2015:2) states that there is a need for good information on the state of local government broadly, which needs to be generated through monitoring to assist municipalities in delivering on their mandate.

The study recommends that the provincial CoGTA, Provincial Treasury, National Treasury, and Office of the Premier consider establishing the Local Government Governance Coordinating Forum. This forum will contribute to limit the existence of multiple intergovernmental forums of various MMCs and MECs and will support the Premier's Coordinating Council which comprise Mayors from the various municipalities. The forum will be empowered to deal with all issues such as finance, municipal performance, Intergovernmental issues, housing, infrastructure, and broader service delivery issues. The forum will include key municipal representatives such as Municipal managers, CFOs, MMCs, and Mayors. It is further recommended that the forum meets twice a year, while both financial and organisational performance information is shared every quarter through the various available systems. The forum must have clear terms of reference to guide its work, functioning, relations with provincial and national departments and entities.

8.4.6 Finding 6: Challenges of Compliance, consequence management and broader legislative environment

The study reveals that compliance with legislation is a significant hindrance to performance and accountability. Consequence management for failure to comply, perform and account continues to be a serious challenge facing municipalities. The complex and overregulated local government environment has also been highlighted as a contributor to noncompliance, a lack of consequence management contributes to a lack of accountability, and poor performance.

Most interviewees at 70% expressed a view that the legislative environment is also a considerable hindrance to consequence management despite being an important control. Furthermore, the study reveals the existence of more than 100 Instruction Notes for municipalities relating to the implementation of the MFMA from the National Treasury. Additionally, CoGTA also has developed a set of regulations relating to performance management, which municipalities must comply with.

Ntliziywana (2017:259) contends that a lack of accountability and the absence of an effective disciplinary system within local government are two significant factors contributing to its failure to perform. The absence of consequences for unethical behaviour and poor performance contributes to senior managers' lack of commitment to improve compliance and performance. In expressing views about over-regulation and existing legislation, Singh (2016:13) points out that the local government legislative environment is demanding to both officials and politicians as there are numerous complex statutory and regulatory obligations, which sometimes create challenges of compliance. Singh (2016:13) further argues that some of the legislation may have been promulgated in haste as part of the rapid transformation agenda to society.

The above view by Singh (2016:13) is shared by the National Planning Commission (NPC) (2012:430), which states that the trend has been to issue more regulations as part of the response to growing challenges facing municipalities and some of these regulations are not even implemented by municipalities.

8.4.6.1 Recommendation 6.1: Consolidation of performance and accountability legislative requirements: Develop a single Local government performance and accountability regulation

The NPC 2030 emphasises the importance of coordination amongst crucial departments such as CoGTA, National Treasury and the Department of Performance Monitoring and Evaluation. These departments need to work together to ensure alignment between powers and functions, planning processes and budgetary allocations. In many cases, these departments will not resolve assignment issues on their own but will need to work with the relevant sector or provincial departments (NPC, 2012:435). It is recommended that the departments, as mentioned above, consider the consolidation of existing regulations into a single performance and accountability framework for local government to avoid confusion to comply with various legislations. The consolidated legislation on performance and accountability will draw essential information from documents, such as the National Treasury Circular 88, Local government: municipal planning and performance management regulations, 2001; Chapter 6 of the *Local Government: Municipal Systems Act, 2000* (Act 32 of 2000); Chapter 12 of the *Local Government: Municipal Finance Management Act, 2003* (Act 56 of 2003); Local government: municipal performance regulations for municipal managers and managers directly accountable to municipal managers, 2006.

The consolidation through the development of a single performance and accountability regulation is to minimise confusion and contribute to strengthening the performance and accountability of municipalities.

8.4.6.2 Recommendation 6.2: Develop a local government senior management handbook or manual

The study further recommends that CoGTA develops a comprehensive local government senior management service handbook. The handbook can be designed within the same principle of the DPSA senior management service handbook. The municipal senior management handbook should cover issues, such as recruitment, and selection of senior managers, which is currently part of the amendment of the *Local Government Municipal Systems Act, 1998* (Act 118 of 1998).

In addition to the above, the handbook should include the remuneration and conditions of service, senior management disciplinary issues, performance management and development, training, declarations and financial disclosure and grievances management.

8.4.6.3 *Recommendation 6.3: Empower Public Service Commission (PSC) to deal with local government administrative matters*

To strengthen and support the objective of establishing a single public service approach, the PSC must be empowered to deal with local government administration matters. As per their powers and functions to assist in mediating the Director Generals and Ministers' challenges, the PSC should be empowered to manage the disciplinary process and disputes relating to the city managers and senior management of municipalities. This will minimise political interference and infighting between the politicians and the senior management members of the municipality.

Having provide the summary of key findings of the study and related recommendation as discussed above, the next section based on the findings proposes an integrated performance and accountability framework. The development of this framework is informed by the findings of the study, literature reviewed, and the lessons learned from the international selected countries as discussion in chapter four.

8.5 PROPOSED INTEGRATED PERFORMANCE AND ACCOUNTABILITY FRAMEWORK FOR MUNICIPALITIES

The study seeks to respond to the main research question "*How can the development of an integrated performance and accountability framework enhance the effective functioning of the Gauteng municipalities?*" The study's findings have revealed pockets of excellence in performance and accountability practices, existing challenges, and gaps concerning municipalities' current performance and accountability practices. This section presents the performance and accountability framework for Gauteng municipalities to address the challenges and improve on the existing gaps. The proposed framework adds value to the existing performance and accountability practices of municipalities. The development of the performance and accountability framework offers a synthesis of existing components and factors of current practices, as well as legislative requirements.

In citing Denhardt and Denhardt (2007), Christie (2018:83) opines that the frameworks are used as an analytical checklist to transform government actions. Frameworks can be used to change the behaviour of all involved in an accountability network and they are a reference for understanding a complex phenomenon and assist users in having a common understanding. In line with Christie's (2018:83) view, the integrated performance and accountability framework seeks to provide a synthesis of current performance and accountability practices and further provide a checklist for municipal officials and councillors to transform performance and accountability requirements into actions.

While accountability remains a challenging concept, for purposes of the framework, accountability refers to a situation where one must answer for their actions either to an individual or a forum. For an individual to answer, there must be information shared with either another individual or a forum. A forum must be able to judge or decide on the consequence of the actions (Mitchell & Mohr, 2019:961).

Additionally, Demir, Reddick, Ponomariov and Flink (2019:726) cite Brandsma and Schillemans (2012) who argue for three phases of organisational accountability, which include information from the actor, which leads to the discussion phase, the forum assesses the information provided for accountability and asks follow-up questions. Finally, in the consequence phase, there is correction, punishment, or reward of the actor.

To develop an integrated performance and accountability framework, performance refers to the municipal process' execution of their programmes to achieve the desired results as per the approved municipal IDP and the SDBIP. The performance concept on the framework further is inclusive of performance management, performance measurement, monitoring and evaluation.

The integrated performance and accountability framework draws on the fact that the relationship between performance and accountability has always interested public administration and management scholars (Bovens *et al.*, 2014). In arguing the relationship between accountability and performance, Demir *et al.*, (2019:726) believe that accountability is said to be related to performance because improvements in performance are achieved through greater transparency of information and provision of feedback on the stewardship of resources and compliance with legislation.

It is within the basis of the above arguments that the integrated performance and accountability framework attempts to provide a linkage between the two concepts at a municipality's functional level. Before presenting the integrated framework, it is important to discuss the benefits that are associated with the performance and accountability framework at municipality level. The next section will therefore discuss the benefits of the proposed integrated performance and accountability framework.

8.5.1 Benefits of the proposed integrated performance and accountability framework for municipalities

As the study seeks to answer the research question *How can the development of an integrated performance and accountability framework contribute to enhance the effective functioning of the Gauteng municipalities*?. The integrated performance and accountability framework will benefit the municipalities by enhancing the efficiency of delivering services to through performance information and decision making. The benefits include, amongst others, the following key factors:

- **Clarity of accountability:** The integrated performance and accountability framework seeks to clarify how accountability will take place within and by municipalities. As public services are complex and, in many instances, challenges with lack of clarity on where the accountability lies lead to confusion amongst the role players. The clarity of accountability includes developing delegations of authority, well-documented processes and establish the necessary structures and mechanisms of accountability. This will clarify what is expected from an individual, council structures and which structure is the individual accountable to and for what purpose (Christie, 2018:86; Guerin, McCrae & Shephard, 2018:29).
- **Appropriateness and sufficient performance information:** As discussed in chapter three when dealing with performance, the performance information is critical to improving institutional performance and accountability. The findings of the study identified performance that is shared with council oversight structures as one of the issues interviewee raised and the framework will improve performance information's suitability and relevance. Performance information, both financial and organisational, is intended to contribute to better decision-making by council oversight committees and improved municipal performance. The performance information should not only be appropriate but should also be sufficient for oversight committees to make informed decisions and hold others accountable in improving the performance of the municipality.

- **Ongoing assessment and continuous improvement:** Municipalities are responsible for promoting their communities' developmental needs as per their constitutional mandate. Furthermore, municipalities are identified as primary service delivery engines and local development (Reddy, 2016:4; Madumo, 2017:98). The integrated performance and accountability framework will provide municipalities with an opportunity to conduct an ongoing assessment of their mandates to provide sufficient essential services to communities. The continuous assessment will be informed by clear accountability lines and the appropriateness of performance information. The importance of this benefit is argued by Ndevu and Muller (2018:4), who emphasise assessing organisational performance to check whether its achieving goals is critical for any organisation.
- **Decision making:** Madumo (2017:264) believes that the municipal decision-making process is an integral part of an effective government, and they are made to address various challenges affecting communities. Decision-making represents one of the most common and most crucial roles of executives and for municipalities, decision making is about addressing community challenges and improving their lives through the adequate provision of services. The benefit of the proposed performance and accountability is providing a clear checklist of making decisions to improve performance and accountability. It is about giving municipalities a foundation on which performance information will be used to make decisions to implement its programmes to provide basic services.
- **Clarity of consequence management:** One of the critical challenges facing municipalities as part of weak accountability practices and poor performance is a lack of consequence management. For performance and accountability to be effective, consequence management is a significant contributor. Accountability is about one party explaining itself to either a forum or another individual whose decision or judgement must be made because of the accountee actions. Performance is about an individual executing organisational processes to achieve the desired results as agreed on in the corporate plans with other parties, such as superiors.

- Failure to account and perform as per an obligation requires clear consequences and any sanction on poor performance and lack of accountability is regarded as consequence management. The performance and accountability framework's benefits to municipalities provide clarity on what sanctions were instituted and how they are linked to accountability and performance.
- **Responsiveness and Transparency:** Transparency is a tool of good governance that creates public sector institutions' ability to release information for the evaluation and participation of citizens in the provision of services (Mabillard & Zumofen, 2016:4). Responsiveness is about the ability of public institutions to be concerned about the citizens' needs and demands. It is about answering the questions "what are the citizens' expectations and what do they need from the government?" Therefore, the proposed performance and accountability framework will allow municipalities to be responsive to the community needs and expectations. This means that municipalities should proactively respond to community issues to minimise service delivery protests. The municipalities should further voluntarily release and share appropriate and sufficient performance information about the delivery of services.

The above are the benefits that municipalities will enjoy in implementing the proposed performance and accountability framework. Having discussed the benefits, it is also important to discuss the process flow that must guide the implementation of the integrated performance and accountability framework. The next section discusses the process flow of the framework as per section 8.5.2. below.

8.5.2 Process flow of the proposed integrated performance and accountability framework

The components of the integrated performance and accountability framework provide a guide and checklist on its implementation and are informed by several factors, such as findings of the study, lessons learned from international practices of selected countries and current challenges faced by municipalities. The components provide more clarity on the benefits discussed in Section 8.5.1. As argued earlier, the proposed framework is a contribution to current performance and accountability practices.

The proposed integrated framework, shown in Figure 8.1 below, does not replace any South African performance or accountability models rather than synthesising various scattered initiatives. It seeks to address the linkage between performance and accountability at an operational level. The integrated framework also is informed by the previous frameworks developed for both performance and accountability. It recognises that there are existing frameworks for individual concepts rather than the assumed relationship between accountability and performance, as argued by the study. The framework provides an integrated approach to performance and accountability of municipalities rather than a singular approach to performance management.

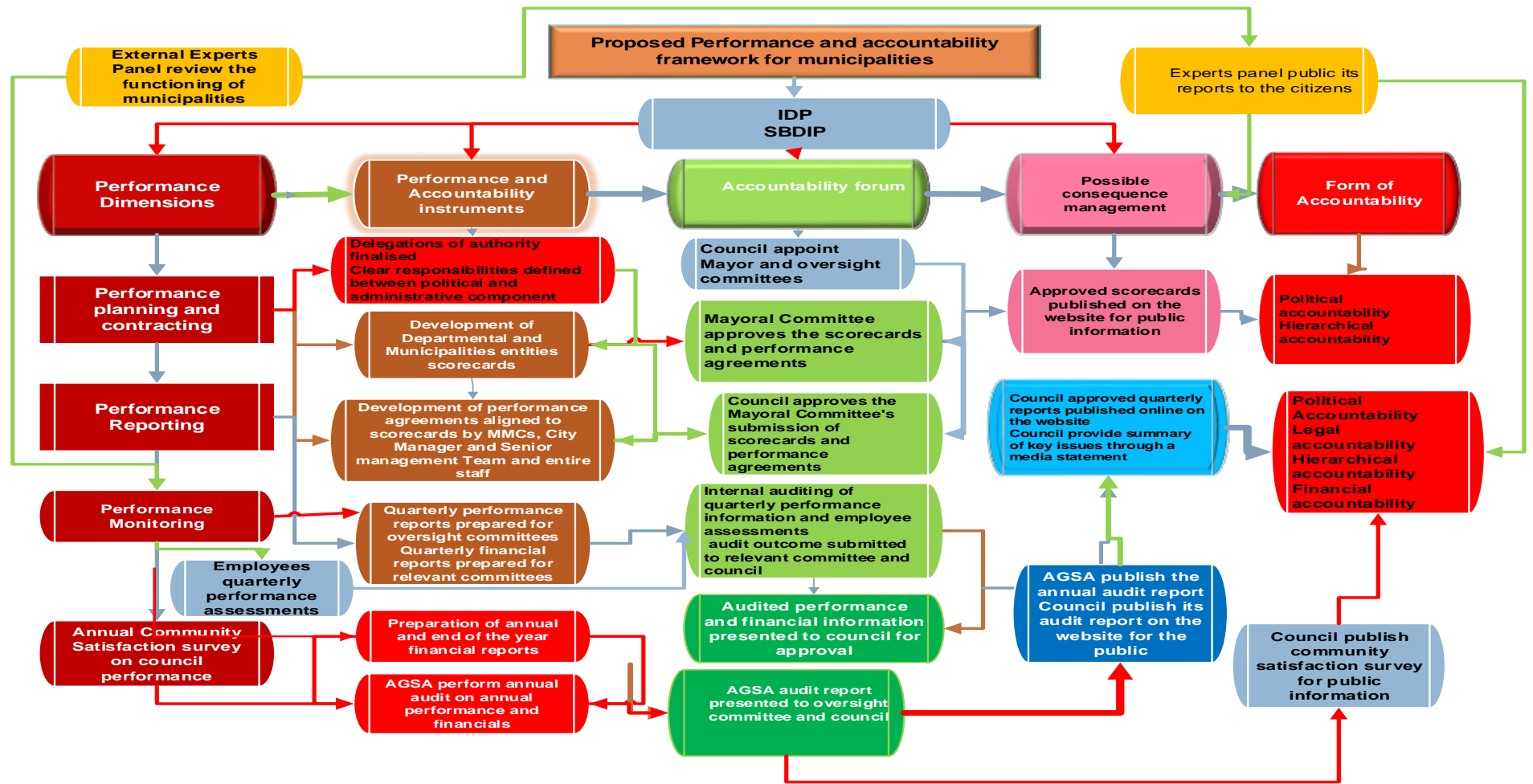


Figure 8.1: Proposed integrated performance and accountability framework

Source: Researcher's own.

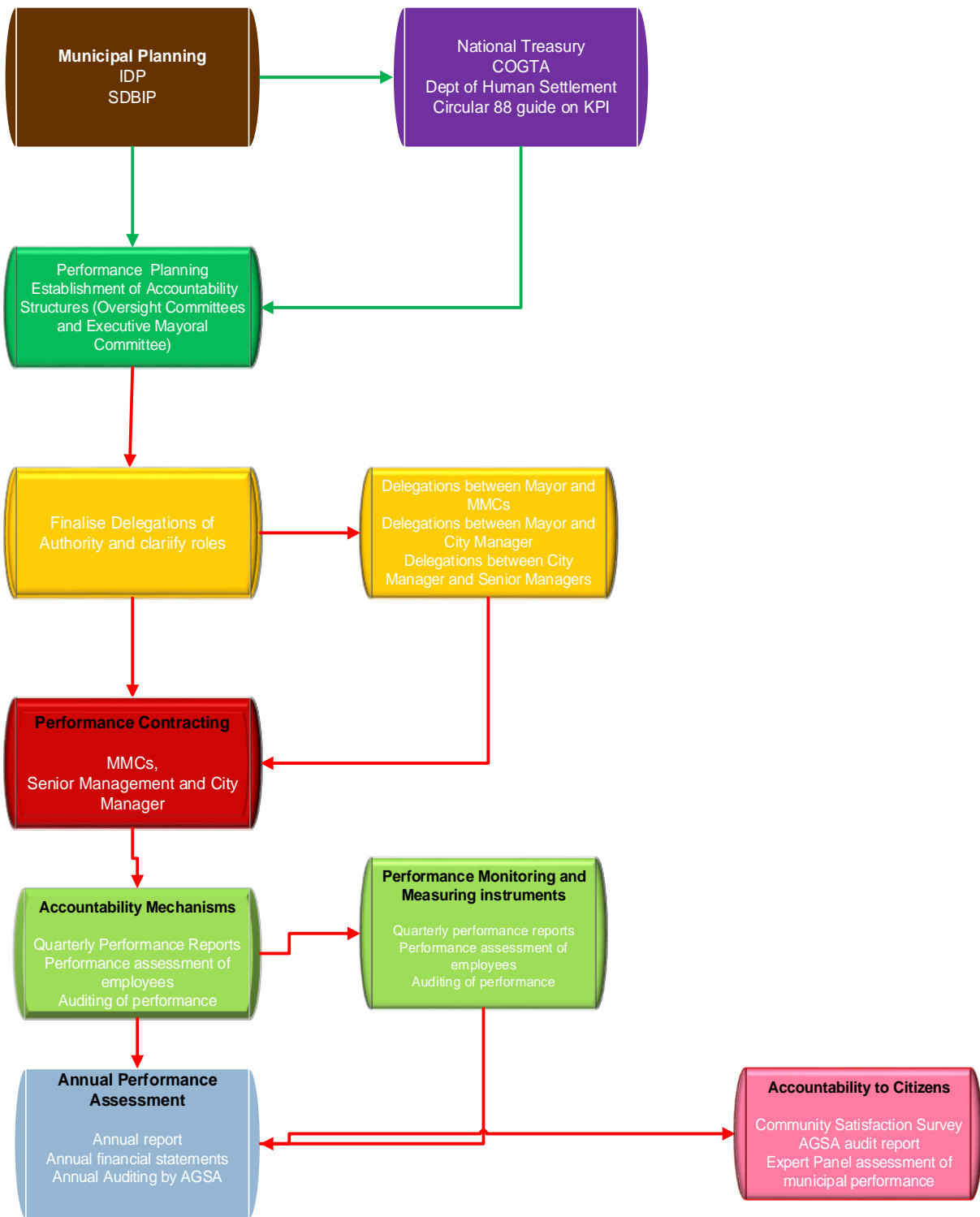


Figure 8.2: Implementation approach of the integrated framework

Source: Researcher's own.

8.6 SUGGESTIONS FOR THE IMPLEMENTATION OF THE INTERGRATED PERFORMANCE AND ACCOUNTABILITY FRAMEWORK

The implementation of the performance and accountability framework, as shown in Figure 8.2, is guided by the IDP and the SDBIP, which are critical documents for planning, performance and accountability of municipalities. The integrated performance and accountability framework in Figure 8.1 provides a synthesised process flow to municipalities on what the critical performance and accountability requirements are. The framework's key pillars are the performance dimensions, performance and accountability instruments, accountability forum, possible consequences management, and forms of accountability. Below is a brief outlining of the key pillars of the framework:

8.6.1 Performance dimensions

The framework's performance dimensions assist the users in understanding the requirements concerning its implementation. For performance to be effective implemented by municipalities, the following should be key:

Table 8.2: Performance framework dimension

Dimension	Implementation requirements
Performance planning and contracting	The performance of municipalities should be guided by precise performance planning and contracting of which the IDP and SDBIP should inform the contracting and planning. Having noted the findings of municipal and employee performance alignment, the framework proposes that performance contracting should be guided by clear delegations of authority between various levels of employees. The delegations of authority should further clarify responsibilities between the political and administrative components of the municipalities. The framework further proposes that MMCs, unlike the current practices, should sign performance agreements with the Mayor. To align the municipal performance and employee performance, the senior management will sign

	<p>their agreements aligned to MMCs in charge of various departments and the city manager. The delegations of authority will outline the reporting requirements between the MMCs as political heads of departments and Section 56 managers who are administrative municipal department heads.</p>
Performance reporting	<p>Brusca and Montesinos (2016:506) argue that the provision of information is an emerging new component for accountability and decision-making within local government. In line with the available legislative requirements and arguments advanced by Busca and Montesinos (2016), performance reporting requires municipalities to report on performance contracting, quarterly financial and performance reports. To ensure accountability and assess whether performance is taking place, performance reporting requires users to provide information to the council and relevant oversight committees to make decisions about service delivery.</p>
Performance monitoring	<p>The performance monitoring dimension also provides the municipality with an opportunity to assess their progress against the performance targets set. The new proposed factor of the framework is that quarterly performance assessment should be incorporated to link the municipal performance with the employee's performance and quarterly reports. The proposed approach is intended to strengthen the alignment between municipal and employee performance.</p>
Annual community survey	<p>As part of the lessons learned from selected international countries' practices, it is proposed that annual community surveys on municipal performance be introduced. The surveys will provide communities with the opportunity to express their opinions regarding the municipal performance independently.</p>
External experts' panel	<p>In addition to the community satisfaction survey, a local government expert panel should be appointed to evaluate municipal performance and contribute to the current local government improvement model rather than</p>

	being municipalities themselves. The approach also contributes to the work of the AGSA but to provide broader independent performance assessment outside government.
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Source: Researcher's own.

8.6.2 Performance and accountability instruments

For the performance and accountability framework, performance is inclusive of performance management, measurement, reporting and monitoring. This focuses on the organisation's outcomes guided by data collection and performance information for decision making to improve organisational performance. In the context of accountability, the accountee should provide information for the forum to judge the information provided. The performance and accountability framework proposes that instruments, such as delegations of authority, performance agreements, quarterly financial and performance reports, and city scorecards are critical performance and accountability instruments. These instruments are essential for the performance reporting, assessment and accountability decisions by municipal oversight committees and the council.

8.6.3 Accountability forum/individual

Accountability relations within municipalities involve councillors, communities, national and provincial government as well as council employees. This accountability relationship requires each party to account for their work or activities, such as officials account to management and council oversight committees while councillors account to their electorate through community report back meetings. For the performance and accountability framework, the accountability forum relates to where accountability should take place, such as the council, management forums and council committees. In the municipalities' context, there are a number of accountability forums for officials, such as mayoral committees (Section 80 committees), Section 79 oversight committees and the council.

8.6.4 Consequences management

Consequence management has been raised as one of the study's findings and the results indicate that it also affects both performance and accountability. The proposed performance and accountability framework offers municipalities clear consequence management aspects concerning poor performance and accountability. The possible consequence management element will force municipalities to express outcomes for a lack of accountability and poor performance. The practice can also bring some confidence to the public in understanding that councils are taking actions regarding poor performance and lack of accountability. All actions or consequence management need to be communicated publicly instead of keeping it within the council and municipal politics. This approach will encourage communities and external interested parties such as NGOs and media to follow up on those actions.

8.6.5 Forms of accountability

The forms of accountability provide clarity on which form of accountability is taking place and how they relate to the other forms. The forms of accountability can also indicate which legislation needs to be complied with and who needs to be accountable and for what purpose.

8.6.6 Roles and responsibilities of key stakeholders

For the integrated performance and accountability framework to be implemented, various stakeholders need to be on board to perform their responsibilities. For public officials to perform their work, they need to be guided by a specific framework of procedures and methods. In public administration, the generic administrative functions drive the performance and accountability of public officials and the roles and responsibilities as part of the framework are in line with the work methods and procedures of the generic administrative functions, which Nzewi (2015:8-9) defined as the application of work, classifying what is done and by whom.

This includes identifying characteristics, such as defining roles and responsibilities, defining certain organisational outcomes, and inter-related activities. As argued earlier, individual roles and responsibilities need to happen for performance and accountability to occur. Table 8.3 shows the proposed responsibilities of different stakeholders to support the proposed implementation of the performance and accountability framework:

Table 8.3: Summary of responsibilities of key stakeholders in the municipality

Stakeholder	Responsibilities
Council	The council needs to approve the framework and supporting elements, such as the performance agreements of the MMCs, City manager, Section 56 managers, and the entire senior management. This includes service delivery agreements that must be signed between the municipal entity board of directors, MMC and the council.
City Manager	Responsible for guiding the alignment of employee contracts with those of MMCs. Makes sure that all senior managers sign performance agreements with their staff based on departmental sector plans that are derived from the SDBIP.
Member of the Mayoral Committee	Signs the performance agreement with the Mayor. Aligns that performance agreement with the relevant senior manager responsible for the department and the city manager. Works with the city manager and the senior manager to manage departmental and municipal entities' performance.
Municipal Audit Committee	Recommends the internal audit report on MMCs, city manager, and senior managers' performance agreements to the council. Discusses and recommends quarterly performance reports on employees' assessments to the council.

Internal audit department	Performs auditing of performance planning and contracting. Reports to the Municipal Audit Committee.
Section 79 committees	Provide inputs and discuss the relevant MMC performance agreements with the Mayor. Recommend quarterly reports to the council. Monitor the performance and accountability framework and provide a report to the council on its effectiveness.
Administrative structures	Report to the city manager on the implementation of the performance and accountability framework

Source: Researcher's own.

The integrated performance and accountability framework will incorporate recommendations made in Section 8.4 of this chapter. The findings and key recommendations provide municipalities with clear environmental challenges and possible strategies to implement the framework successfully. Some of the international experiences and lessons shared have been adapted to contribute to the proposed performance and accountability framework. The performance and accountability framework builds on the existing successful pockets of excellence and suggests improvements.

Having discussed key findings, recommendations and the proposed integrated performance and accountability framework, which is key to the study, the next section, discusses the contribution to the advancement of knowledge, including theoretical implications.

8.7 CONTRIBUTION TO THE BODY OF KNOWLEDGE

This section reflects on the study's contribution to the body of knowledge in both public administration as practice and research. As argued earlier, the thesis' significant contribution to advance knowledge in public administration is developing an integrated performance and accountability framework for municipalities. The contribution of knowledge is informed by the fact that within the African context many studies have documented issues of performance of municipalities but there is a lack of research on performance and accountability within a single study focusing on municipalities. Furthermore, the contribution to knowledge is done through filling the existing gap within the African context of a lack of a comprehensive performance and accountability framework for municipalities. To illustrate the contribution to the body of knowledge, the next sections elaborate the contribution of knowledge to Public Administration as a field of study and practice, contribution to the literature, implications to policy and practice and theoretical implication because the study used three theoretical lenses.

8.7.1 Contribution to P (p)public A (a) administration

In the contribution of both public Administration as a field of study and practice, the thesis provides critical findings on performance and accountability practices of contemporary South African municipalities. Despite most of the literature indicating that performance management started in the 1980s, this study argues that performance and accountability are as old as public administration, and this is informed by what Woodrow Wilson's (1887) advocated when encouraging improvement on the state's efficiency. It is argued by this study that the call for public servants' training to be efficient and be evaluated on a merit-based system became a pillar of Woodrow Wilson's contribution to public administration performance and accountability.

The study further argues that the development of management science theories by Henry Taylor and Luther Gullick's contribution through the development of POSDCORB were instrumental in enhancing performance and accountability in the public sector. The paradigmatic development of public administration which saw the emergence of various phases such as the NPM, NPS and NPG provided impetus to the development and conceptualised of performance and accountability of the public sector. The thesis further argues that continuous changes in the public sector, growing demands of citizens and increasing pressure to meet the basic needs of communities have also provided an opportunity to reflect on how performance and accountability can be improved including the development of various models of performance management and forms of accountability.

Despite the study not having investigated the linkage of performance and accountability, the thesis argues for the importance of such a link because central to the performance of the public sector is accountability. The proposed integrated performance and accountability framework as developed by the study provides for such linkages in relation to the use of performance information for accountability reasons.

The next section elaborates on the contribution to literature.

8.7.2 Contribution to literature

It is indisputable that more literature exists on municipalities' performance and accountability, both internationally and in the South African context. The study argues that there is not a national or provincial performance or accountability framework to guide the performance of municipalities; instead, they use existing international models, such as the BSC and others adapted by other countries to guide their individually developed performance management strategies. This thesis fills an existing gap in the lack of an integrated performance and accountability framework for municipalities. It does this by synthesising various elements, legislative requirements, and components of existing single models into an integrated performance and accountability framework for municipalities.

The study believes that the proposed integrated performance and accountability framework can be strategic contributor to enhance municipal performance and accountability practices as it is informed by empirical findings. The framework consolidates critical factors of performance dimensions, accountability requirements as well as incorporating all legislative requirements into a single framework rather than dealing with various pieces of legislation. The thesis argues that the NPM, NPG and NPS' paradigmatic phases were instrumental to advance performance and accountability as conceptualised by the old public administration. The study argues that the NPG and NPS have positioned public accountability or political accountability as central to a public sector's functioning and central to the political accountability is the citizens within the context of the municipalities who are closer to this sphere of government.

Having discussed the contribution to literature, the next section will discuss theoretical implications. The study used three theories to discuss performance and accountability of municipalities which are stewardship theory, public value theory and institutional theory.

8.7.3 Theoretical implications

Through the three public administration theories, stewardship theory, public value theory and institutional theory, the study provided valuable recommendations towards the application of existing theoretical constructs on the link between performance and accountability in a practical case study approach. The next sections will elaborate further on how the study contributed to the three theories.

8.7.3.1 Stewardship theory implications

In the context of the stewardship theory, the study reveals the public sector's complex environment where there are many principals and stewards such as councillors, MMCs, Mayors, city manager and senior managers responsible for various departments. In the literature of accountability, these are referred to web of accountability chain or multiple accountability requirements. The study argues that the stewardship theory does not address the situation where you have an existence of various principals and stewards as per the operation of municipalities, which creates multiple accountability requirements. In the context of municipalities, the theoretical implications for the stewardship theory are that you have multiple principals and stewards, which might impact on aligning stewards' interests with those of principals as advanced by the theory.

At the council level, councillors are principals and municipal officials are regarded as stewards as they are mandated to manage public resources in the principals' interests. Additionally, the communities who elected the councillors can also be regarded as the principals while councillors can be regarded as stewards to drive the community interests. The complexity of stewardship theory in municipalities is further complicated by the existence of oversight committees appointed by the council, which must become stewards of the council by advancing council interests when demanding accountability from the managers and MMCs appointed by the mayor as part of the executive that reports to council.

The theoretical implications for stewardship theory are that the existence of multiple accountability structures affect stewards' performance, and the stewards are unable to advance the principals' interests because of the existence of various principal interests in the form of oversight committees. The multiple existences of stewards' relationships with various principals lead to stewards prioritising which interests to advance while compromising others. Furthermore, the theoretical implications of stewardship theory are that the principal's accountability and performance become a challenge as stewards need to find the balance of interests of various principals.

Therefore, the study argues that the conceptualisation of stewardship theory in the public sector should consider the existence of multiple principals and stewards and their impact on stewards' behaviour and alignment to various principals' interests. The acknowledgement of these multiple interests has a serious impact on the stewards behavior as advanced by the theory. The next discussion is on institutional theory.

8.7.3.2 Institutional theory implications

Zhai and Su (2017:619) state that the institutional theory stresses the dominance and influence of the external environment called "isomorphism" in which organisations must conform to institutional pressures to gain legitimacy and increase their survival prospects. Three isomorphism mechanisms exist which are, coercive isomorphism, mimetic process, and normative pressures. The study's findings contribute to institutional theory by confirming the existence and influence of the external environment on municipalities' performance and accountability. The contribution is through exposing the presence of multiple structures, which are within the context of coercive isomorphism that impacts the performance and accountability of municipalities.

The existence of multiple structures within the municipality was argued earlier under stewardship theory and as per the institutional theory, the study further reveals how three isomorphisms, coercive isomorphism, mimetic process, and normative pressures contribute to poor performance and lack of accountability within the municipalities. For example, the impact of the three isomorphisms include factors such as compliance with the plethora of legislation and regulations governing municipalities, which the findings indicate that they impact on the performance and accountability. The study argues that the municipality environment is highly regulated and needs to comply with legislation as well as external structures, such as the National Treasury, CoGTA, parliament, provincial legislature and the AGSA.

The auditing process and the National Treasury Instruction Notes, which the study found to total more than 100, exert external pressure on how municipalities should conduct their business in relation to performance and accountability practices. The study further reveals that coercive isomorphism, including political influence and legally enforced laws have a negative impact on the performance and accountability of municipalities. The study results also indicate the existence of a politically charged environment due to party internal political challenges, which impact the functioning of municipalities affecting both the political and administrative components. The results also confirm the argument by institutional theorists that municipalities simply copy methods and apply a one-size-fits-all approach without analysing their operational context to respond to their performance and accountability challenges.

It can be argued that using institutional theory to understand the performance and accountability challenges of municipalities has provided more and useful insights for understanding the existing and complex challenges facing municipalities. The institutional theory application has also provided a foundation for developing an integrated performance and accountability framework that recognises three isomorphisms, coercive isomorphism, mimetic process and normative pressures. The framework has been developed to accommodate the existence of these pressures that impact the performance and accountability of municipalities. The next discussion is on the public value theory.

8.7.3.3 Public value theory implications

Public value management is about developing value for the citizens by ensuring and accepting their inputs in delivering services. To be able to provide value on the public goods to be delivered, public sector organisations, such as municipalities should be driven by the public value strategic triangle framework incorporating pillars of legitimacy and support, and operational capabilities (Colon & Guérin-Schneider, 2015:268; Alford *et al.*, 2017:591, Cohan & Jacobs, 2017:1070; Prebble, 2018:113; Hay & Cordery, 2019).

The public value theory implications are that the study exposes weaker accountability and poor performance within municipalities impacts on their ability to provide value to their communities through services. The study flags weaker operational capabilities such as a weak state of finances and a lack of adequate skills, as well as competencies indicate that municipalities will not have abilities to provide value to communities.

The study reveals weaker accountability practices that might erode their legitimacy and provision of practical public value to their communities as required by the public value strategic triangle. For instance, the study findings reveal weaker citizens' confidence in the work of municipalities, which ultimately erodes legitimacy as advanced by public value theory.

The application of public value theory has also provided more insights and clarity that a lack of internal capabilities and legitimacy minimises efforts to create public value to citizens. The current poor state of finances and the inability to fill senior strategic positions, have an impact on public value creation by the municipalities, as espoused by public value theory. Ultimately these weaknesses are because of poor performance and lack of accountability experienced by the municipalities.

Having discussed the theoretical implications above, the next section will discuss implications of the study on policy and practice as it focused on the work of municipalities which is guided by various policy documents.

8.7.4 Implications for policy and practice

The study findings have revealed how the performance and accountability practices of municipalities are shaped and influenced by policy. The thesis exposes how individuals at the centre of performance and accountability impact such tools and methods. Additionally, municipalities' performance and accountability are driven by individual performance and accountability policies guided by various national legislation, which are subject to different interpretations. The study findings reveal the limitations of current legislation and municipal policies to enhance municipalities' performance and accountability due to different interpretation and applications.

The availability of various instruments dealing with performance and accountability creates more demand and leads to malicious compliance by municipalities as the study reveals the existence of more than 100 Instruction Notes from the National Treasury issued between 2004 to 2020. The study further exposes that more than three pieces of legislation and regulations guide municipalities' performance and accountability practices, which lead to confusion as to which is the superior legislation to comply with. Despite policy and legislation being critical instruments to improve performance and accountability, the study argues that the existence of various pieces of legislation to guide performance and accountability create more confusion and different interpretation, impacting on their ability to improve and function effectively.

As part of its contribution, which has policy and practice implications, the study recommends an integrated performance and accountability framework for municipalities, which consolidate existing regulations and policy documents into a single framework guiding municipalities. The integrated performance and accountability framework will serve as a simplified checklist followed by municipalities in implementing performance and accountability practices as espoused by the Constitution. The municipalities will be able to implement the framework based on their operational needs and context as there are various categories of municipalities. In the final analysis, it is crucial to recognise that the study was inspired by the current challenges and existing gap in performance and accountability policy.

Having discussed the contribution to the body of knowledge, public administration literature, theoretical and policy implications, the next section discusses recommendations for future research. As the study was only limited to selected Gauteng municipalities and constructs of performance, as well as accountability could not exhaust all factors, hence the recommendations for future research.

8.8 RECOMMENDATIONS FOR FUTURE RESEARCH

The study findings corroborate current challenges advanced by literature and other studies concerning municipalities' performance and accountability. The study had made several recommendations to mitigate current challenges and propose the performance and accountability framework. Despite exposing some of the issues relating to poor performance and lack of accountability, some issues have been identified for further research work. There is a need for further research on the following areas:

- The results of study can be applied in other provinces or study should be replicated with special focus to District municipalities.
- There is a need to research the capacity requirements of council oversight committees.
- There is a need to investigate the possibility of developing a competency framework for councillors to respond to the municipalities' technical accountability challenges.
- The impact of the current local government legislative regime on the functioning of the municipalities.
- The possibility of establishing a local government performance and accountability commission focusing only on municipalities.

These are some of the issues that require further empirical research that can contribute further to municipalities' performance and accountability. The importance of municipalities as government closer to communities cannot be ignored, and their efficiency is crucial to address development and historical challenges facing the poor. As public administration continues to adapt, empirical research and studies should provide an opportunity to research possible solutions to improve the functioning of the public sector and the state.

8.9 CONCLUSION

This final chapter was intended to address the research objective *"To propose an integrated framework that can enhance the performance and accountability within Gauteng municipalities"*. Similarly, Chapter eight had to answer the research question *"What elements should be included in the integrated performance and accountability framework?"* The chapter presented a synopsis of the study by summarising chapters and answering research questions and objectives. The chapter demonstrated that the investigation in this study has attempted to respond to research questions and objectives through its extensive discussions of literature in the various chapters and empirical findings. Further, Chapter eight elaborated on the thesis' contribution to the body of knowledge. The discussions included theoretical implications of the three public administration theories used to study the performance and accountability of municipalities. The theoretical implications expose how poor performance and accountability impact applying the three theories, institutional theory, stewardship theory and public value theory.

In the final analyses, the chapter provided key findings and recommendations aligned with the conclusions. Based on the key findings and recommendations, the chapter proposes an integrated performance and accountability framework for Gauteng municipalities. The chapter elaborated on the possible benefits of the framework guided by five pillars, namely (1) performance dimensions, (2) performance and accountability instruments, (3) accountability forum, (4) possible consequences management, and (5) forms of accountability. The proposed integrated framework synthesises current performance and accountability practices into a single framework with a clear process to be followed by the users at the municipality level. The chapter outlines critical stakeholders and their responsibilities that are essential to the successful implementation of the performance and accountability framework.

Additionally, the proposed integrated performance and accountability framework presents policy and practice implications, which must be accommodated within the current local operational context. Lastly, the chapter suggested future research areas that can be pursued to improve municipalities' performance and accountability as the performance and accountability of municipalities are instrumental in changing the community members' lives. It is through performance and accountability that effective delivery of services to communities will be implemented by the municipalities.

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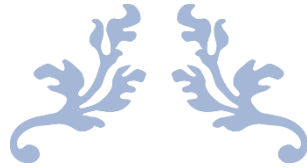
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ANNEXURE A- INTERVIEW SCHEDULE



INTERVIEW SCHEDULE FOR MUNICIPAL MANAGERS AND CHIEF FINANCIAL OFFICERS

PhD Research

Researcher: Mr Fezile Ngqobe

Supervisor: Prof D.J. Fourie (012) 420 3472

Co-Supervisor: Prof. M. Tshiyoyo (012)420 3475

School of Public Management and Administration

University of Pretoria

RESEARCH TOPIC

Developing a performance and accountability framework for Gauteng municipalities.

IMPORTANT NOTES TO THE PARTICIPANTS

I am a doctoral student at the School of Public Management and Administration, University of Pretoria. The purpose of this interview schedule is to gather your views concerning the performance and accountability of municipalities. This interview is part of my PhD thesis entitled **“Developing a performance and accountability framework for Gauteng municipalities.”**

The overall research question for my study is **“*Could the development of a performance and accountability framework be an appropriate tool to contribute to the effective functioning of the Gauteng municipalities?*”**. The main objective of my study is informed by the view that South African municipalities face multiple challenges that lead to continuous poor performance and lack of accountability. These challenges are reflected in various Auditor General reports, parliamentary reports, and national treasury budget speeches. Despite the availability of a plethora of local government legislation, municipalities continue to record poor performance. The assumption is that the absence of performance and accountability framework for municipalities contributes to this situation resulting in the increased demand for service delivery by communities and complex changing institutional environment.

As part of my studies, I need to collect primary data, and part of this data collection is the need to conduct semi-structured interviews for at least one hour to one and a half (1,5) hour. The sample of research participants is composed of Municipal Managers (MMs) and Chief Financial Officers (CFOs). It is about their expertise, experience and municipal responsibilities which are crucial to the performance and accountability of municipalities. It is the Municipal Managers and Chief Financial Officers who are instrumental to driving performance and accountability of the municipality at administration component level and are also expected based on their roles to account to various internal and external oversight committees.

APPROACH TO INTERVIEWS

The interviews will be taking place during scheduled contact sessions agreed upon between the researcher and the participant. The interview will be through one of the online platforms

such as Google meetings, Microsoft Teams, Zoom, Skype or any other platform that the participant deems comfortable for us. The researcher will record the interview per your permission, and the records will be kept confidential. After the interview, the researcher will transcribe the interview, contact you and request you to verify some of the issues to get the correct version of your opinion.

It is an anonymous study, as your names will not appear in the final research. The answers you give will be strictly treated as confidential since you will not be identified in person based on the answers you give.

Attached to this interview schedule is the consent form. Please complete it and indicate that you have read and understood the information provided above. Your consent to participate in this study is voluntary. The interview schedule has three sections focusing on various aspects of questions, namely:

- **Section A** – Biographical information about the research participant
- **Section B** - Questions on the performance of municipalities
- **Section C** - Questions on accountability within municipalities

For clarity seeking questions and additional information, please feel free to contact my supervisor or me as per the details below:

Researcher: Mr Fezile Ngqobe

Supervisor: Prof D.J. Fourie (012) 420 3472

Co-Supervisor: Prof. M. Tshiyoyo (012)420 3475

SECTION A

BIOGRAPHICAL QUESTIONS

1. What is your current position within the municipality?
2. What is the highest level of qualification you have completed?
3. How many years of work experience do you have working for the municipality?
4. How many years have you been in your current position?
5. What are your key responsibilities?

Breaking ice question: What is your understanding of performance and accountability in the context of a municipality?

SECTION B: PERFORMANCE

	Questions
1	How would you explain the performance management system (PMS) required by legislation to be developed by a municipality?
2	In your opinion, are there adequate guidelines in place to assist the municipalities in developing their performance management system and if available can you please share them and how each assist with the development of a PMS?
3	What would you say are the key objectives of a municipality performance management system?
4	To what extent are the performance targets influenced or imposed from outside, e.g. National treasury, political parties or COGTA
5	In your opinion, to what extent does the municipal performance management system assist the municipality in achieving its plans?
6	How would you describe the relationship between the municipal performance management system and employee's performance management?
6.1.	What impact does individual employee performance have on the overall municipal performance?

7	In your opinion, to what extent does the municipal leadership (<i>council oversight committees, Mayor and Municipal Senior leadership</i>) contribute to effective performance management of the municipality?
8	What would be your view regarding performance measurement of municipalities?
8.1.	What would you say for what purpose is municipal performance information used for and by whom?
9	In your opinion, what would you identify as the factors affecting municipalities in the implementation of the performance management system?
9.1.	Based on your response to the above question, are there any factors that you can attribute these failures to?
10	What would you suggest as solutions to improve performance management and accountability in your municipality?

SECTION C: ACCOUNTABILITY

	Questions
1	How are the oversight structures (<i>e.g. section 79 and 80 committees</i>) functioning in your municipality?
1.1.	In your opinion, are the oversight structures adequate and empowered to promote accountability within the municipality?
2	What is your view regarding the provision of information to accountability structures (<i>e.g. performance reports, financial reports, etc.</i>) to make informed/sound judgements?
2.1.	Is there a need to improve or is the information adequate, please motivate your answer?
3	What do you think about the challenges of various accountability requirements for municipal officials from both internal and external structures? e.g. (<i>existence of many committees, reports required by national departments such as National Treasury, COGTA and Intergovernmental structures</i>)

4	Are there any internal and external structures that you may identify which contribute to improving accountability within your municipality?
5	In your opinion, are there any factors inhibiting various forms of accountability in your municipality? (<i>e.g. financial accountability, political accountability, legal accountability, and hierarchical accountability</i>) In other words, what challenges do you encounter with accountability within the municipality?
6	In your view, how would you describe the relationship between performance and accountability at municipalities?
7	What solutions would you suggest for the improvement of accountability practices within your municipality?

CLOSING QUESTION

Based on the current performance and accountability practices of municipalities, what do you think is the way forward.

END OF INTERVIEW

Let me take this opportunity to thank you for taking the time to engage in this interview about the performance and accountability of municipalities. Your participation is appreciated.

THANK YOU

ANNEXURE B ONLINE SURVEY

PhD Online Survey on Performance and Accountability of Gauteng municipalities 2020

PhD Study online survey on performance and accountability of Gauteng municipalities

Researcher: Fezile Ngqobe - Student Number: 18312544

Contact details: 083 567 3848

IMPORTANT NOTES FOR THE RESPONDENTS

Dear Respondent

Thank you very much for taking your valuable time to complete this survey. I am a doctoral student at the School of Public Management and Administration, University of Pretoria. The purpose of this questionnaire is to gather your views concerning the performance and accountability of municipalities. The questionnaire is part of my PhD thesis entitled "Developing a performance and accountability framework for Gauteng municipalities".

The overall research question for my study is "***Could the development of a performance and accountability framework be an appropriate tool to contribute to the effective functioning of the Gauteng municipalities?***". The main objective of my study is informed by the view that South African municipalities face multiple challenges that lead to continuous poor performance and lack of accountability. These challenges are reflected in various Auditor General reports, parliamentary reports, and national treasury budget speeches. Despite the availability of a plethora of local government legislation, municipalities continue to record poor performance. The assumption is that the absence of performance and accountability framework for municipalities contributes to this situation resulting in the increased demand for service delivery by communities and complex changing institutional environment.

As part of my studies, I need to collect primary data, and part of this data collection is the need to conduct a survey through the completion of an online questionnaire. The sample of research participants is composed of employees in various municipal departments. You are kindly requested to spend between 20-45 minutes of your time to respond to the questions. Most of the questions are multiple-choice and needs to be completed in full and honestly. The questionnaire has questions covering the following areas

- Biographical information of the respondent
- Performance management factors of the municipality
- Accountability practices of the municipality

Your opinion on this matter is valuable as it will assist me in gathering the necessary information that will contribute towards the findings of the study and help me make recommendations to selected Gauteng municipalities.

Please note the following:

- I am bound to ensure confidentiality and be assured that you will remain anonymous as your names will not appear in the research. The answers you give will strictly be confidential as you cannot be identified in person based on the answers you give.

- There are no known medical risks or discomforts associated with this research project. If you experience any fatigue or stress-related fatigue when responding to questions, you can take a break.
- Your participation in this study is important to the student. You may, however, choose not to participate, and you may also stop participating at any time without any negative consequences.
- You will not be rewarded for your participation in this study as it is voluntary.

The results of the study will be used for academic purposes only and may be published in an academic journal. We will provide you with a summary of our findings upon request.

Your consent to participate in this study is voluntary. It will be appreciated if you can complete the questionnaire within the next five (5) working days upon receipt of the survey.

Question Title

1. Please tick your municipality of employment

- City of Ekurhuleni
- City of Johannesburg
- City of Tshwane
- Mogale City local municipality

Question Title

2. Please indicate your office of responsibility

- Office of the Speaker
- Office of the Mayor
- Officer of the City Manager
- Human Resources
- Finance
- Internal Audit
- Monitoring and Evaluation
- Other

Question Title

3. Please indicate your level of Authority

- Executive
- Senior Management
- Middle management
- Professional
- Lower staff
- Other

Question Title

4. Please indicate your number of years of experience in your current position

- 1-5 years
- 6-10 years

- 11-16 years
- 17-24 years
- 25 years +

Question Title

5. Please indicate your number of years in local government

- 1-5 years
- 6-10 years
- 11-16 years
- 17-24 years
- 25 years +

Question Title

6. Please indicate your age.

- 25-35 years
- 36 -40 years
- 41-50 years
- 51-60 years
- 61-70 years

Question Title

7. Please indicate your gender

- Male
- Female

Question Title

8. Please indicate your ethnic background

- Black
- White
- Coloured
- Asian

Question Title

9. What is your highest qualifications?

- Matric
- Diploma
- Degree
- Honours
- Masters
- PhD
- Other

Question Title

10. Does your municipality has a performance management system or strategy approved by the Council?

- Yes
- No

Question Title

11. To what extent is the municipal performance management strategy or system linked to the municipal Integrated Development Plan (IDP)?

- Not at all
- To a small extent
- To some extent
- Neutral
- To a moderate extent
- To a great extent
- Always

Question Title

12. To what extent are the performance goals mutually agreed upon between the municipal management and employees?

- Not at all
- To a small extent
- To some extent
- Neutral
- To a moderate extent
- To a great extent
- Always

Question Title

13. To what extent are the performance indicators and targets agreed upon between management and employees?

- Not at all
- To a small extent
- To a some extent
- Neutral
- To a moderate extent
- To a great extent
- Always

Question Title

14. The management of the municipality measures and evaluate the performance of the municipality on a regular basis

- Strongly disagree

- Disagree
- Somewhat disagree
- Neither agree nor disagree
- Somewhat agree
- Agree
- Strongly agree

Question Title

15. Council oversight structures measures and evaluate the performance of the municipality on a regular basis

- Strongly disagree
- Disagree
- Somewhat disagree
- Neither agree nor disagree
- Somewhat agree
- Agree
- Strongly agree

Question Title

16. The evaluation and measurement report of the municipal performance is shared with employees for some lessons and possible improvement on regular basis

- Strongly disagree
- Disagree
- Somewhat disagree
- Neither agree nor disagree
- Somewhat agree
- Agree
- Strongly agree

Question Title

17. How critical are the quarterly performance reports in enhancing the performance of the municipality?

- Not at all
- Slightly critical
- Somewhat critical
- Neutral
- Moderately critical
- Highly critical
- Extremely critical

Question Title

18. How critical are the Auditor General reports in enhancing the performance of the municipality?

- Not at all
- Slightly critical
- Somewhat critical
- Neutral
- Moderately critical
- Highly critical
- Extremely critical

Question Title

19. How often do council oversight structures use quarterly performance reports to improve municipal performance?

- Not at all
- Rarely
- Occasionally
- Neutral
- Sometimes
- Frequently
- Very Frequently

Question Title

20. Our Municipal performance management system or strategy clearly defines performance goals

- Strongly disagree
- Disagree
- Somewhat disagree
- Neither agree nor disagree
- Somewhat agree
- Agree
- Strongly agree

Question Title

21. Our performance management system or strategy gives managers and employees ownership of the performance of the municipality

- Strongly agree
- Agree
- Somewhat agree
- Neither agree nor disagree
- Somewhat disagree
- Disagree
- Strongly disagree

Question Title

22. Our municipal performance management system or strategy instil performance-based culture within the municipality

- Strongly disagree
- Disagree
- Somewhat disagree
- Neither agree nor disagree
- Somewhat agree
- Agree
- Strongly agree

Question Title

23. The municipal performance management system or strategy provides an opportunity for employees to be given feedback on their performance and areas of improvement

- Strongly disagree
- Disagree
- Somewhat disagree
- Neither agree nor disagree
- Somewhat agree
- Agree
- Strongly agree

Question Title

24. Local government legislation and regulations contribute to improving municipal's performance

- Strongly disagree
- Disagree
- Somewhat disagree
- Neither agree nor disagree
- Somewhat agree
- Agree
- Strongly agree

Question Title

25. To what extent does legislation impact municipal's performance?

- Not at all
- To a small extent
- To some extent
- Neutral
- To a moderate extent
- To a great extent
- Always

Question Title

26. The municipal senior management discusses performance of the municipal on regular basis

- Strongly disagree
- Disagree
- Somewhat disagree
- Neither agree nor disagree
- Somewhat agree
- Agree
- Strongly agree

Question Title

27. Does your municipality have all the necessary council oversight structures to which management account to? (e.f. Audit Committee, Public Accounts Committee and section 79 & 80 committees)

- Yes
- No

Question Title

28. Does your municipality have senior management accountability structures, where performance and other matters are reported?

- Yes
- No

Question Title

29. How critical are the oversight structures to promoting accountability within the various levels of the municipality?

- Not at all
- Slightly critical
- Somewhat critical
- Neutral
- Moderately critical
- Highly critical
- Extremely critical

Question Title

30. How satisfied are you with the role of oversight structures in holding management accountable?

- Very dissatisfied
- Dissatisfied
- Somewhat dissatisfied
- Neither satisfied nor dissatisfied
- Somewhat satisfied
- Satisfied
- Very satisfied

Question Title

31. The council oversight structures are competent and resourceful to perform their functions as prescribed by relevant guidelines and legislation

- Strongly disagree
- Disagree
- Somewhat disagree
- Neither agree nor disagree
- Somewhat agree
- Agree
- Strongly agree

Question Title

32. The council oversight structures are provided with adequate information to pass or make sound judgments

- Strongly disagree
- Disagree
- Somewhat disagree
- Neither agree nor disagree
- Somewhat agree
- Agree
- Strongly agree

Question Title

33. The Auditor-General audit outcomes contribute to promoting accountability within your municipality

- Strongly disagree
- Disagree
- Somewhat disagree
- Neither agree nor disagree
- Somewhat agree
- Agree
- Strongly agree

Question Title

34. The Internal Audit function contribute to accountability within the municipality

- Strongly disagree
- Disagree
- Somewhat disagree
- Neither agree nor disagree
- Somewhat agree
- Agree
- Strongly agree

Question Title

35. How often do employees account to their superiors?

- Not at all
- Rarely
- Occasionally
- Neutral
- Sometimes
- Frequently
- Very Frequently

Question Title

36. How satisfied are you with the accountability of the municipality to its residents

- Very satisfied
- Satisfied
- Somewhat satisfied
- Neither satisfied nor dissatisfied
- Somewhat dissatisfied
- Dissatisfied
- Very dissatisfied

Question Title

37. lack of leadership contributes to poor accountability

- Strongly disagree
- Disagree
- Somewhat disagree
- Neither agree nor disagree
- Somewhat agree
- Agree
- Strongly agree

Question Title

38. Political interference contributes to lack and poor accountability

- Strongly disagree
- Disagree
- Somewhat disagree
- Neither agree nor disagree
- Somewhat agree
- Agree
- Strongly agree

Question Title

39. lack of skills and competencies within the senior management team contributes to poor and lack of accountability

- Strongly disagree
- Disagree
- Somewhat disagree
- Neither agree nor disagree
- Somewhat agree
- Agree
- Strongly agree

Question Title

40. Many accountability requirements both internal and external contribute to poor accountability (e.g. reporting to many committees, provincial and national government)

- Strongly disagree
- Disagree
- Somewhat disagree
- Neither agree nor disagree
- Somewhat agree
- Agree
- Strongly agree

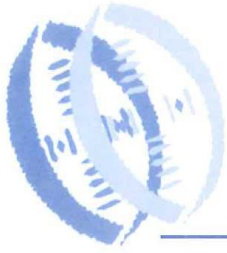
Question Title

41. What solutions would you suggest for the improvement of accountability and performance practices within your municipality?

Done

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See how easy it is to [create a survey](#).

ANNEXURE C – PERMISSION LETTERS



Mogale City

Local Municipality

P.O. Box 94
Krugersdorp
1740
Tel: (011) 951-2000
Fax: (011)
Direct:

Reference: Hester de Buys: 011 951 2090
hester.debuys@mogalecity.gov.za

School of Public Management Sciences
Economic and Management Science
University of Pretoria
Email: fezile.ngqobe@gmail.com
Student Number: 18312544

03 March 2020

Dear Mr Fezile Ngqobe

RE: REQUEST TO CONDUCT A PhD RESEARCH STUDY

We hereby confirm that the above request has been approved and acknowledge by our Municipal Manager.

You will be interacting with the office of the Executive Manager: Strategic Management Services.

Looking forward to being of assistance to you.

Regards,

P.P. 

Keobokile Mosweu
Manager: Human Resource Management

Date : 03/03/2020



City Strategy and Organizational Performance

Room CSP22 | Ground Floor, West Wing, Block D | Tshwane House | 320 Madiba Street | Pretoria | 0002
PO Box 440 | Pretoria | 0001
Tel: 012 358 7423
Email: NosiphoH@tshwane.gov.za | www.tshwane.gov.za | www.facebook.com/CityOfTshwane

My ref: **Research Permission/Ngqobe**
Contact person: **Pearl Maponya**
Section/Unit: **Knowledge Management**

Tel: 012 358 4559
Email: PearlMap3@tshwane.gov.za
Date: 11 November 2019

Mr Fezile Ngqobe
30 Strydom Str
Witpoortjie
1724

Dear Mr Ngqobe

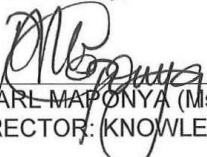
RE: DEVELOPMENT OF A PERFORMANCE AND ACCOUNTABILITY FRAMEWORK FOR THE GAUTENG MUNICIPALITIES.

Permission is hereby granted to Mr Fezile Ngqobe, PhD Candidate in Public Administration and Management at University of Pretoria (UP), to conduct research in the City of Tshwane Metropolitan Municipality.

It is noted that the main objective of the study to examine international practices on accountability and performance of municipalities. The City of Tshwane further notes that all ethical aspects of the research will be covered within the provisions of UP Research Ethics Policy. You will be required to sign a confidentiality agreement with the City of Tshwane prior to conducting research.

Relevant information required for the purpose of the research project will be made available as per applicable laws and regulations. The City of Tshwane is not liable to cover the costs of the research. Upon completion of the research study, it would be appreciated that the findings in the form of a report and or presentation be shared with the City of Tshwane.

Yours faithfully,


PEARL MAPONYA (Ms.)
DIRECTOR: KNOWLEDGE MANAGEMENT



City of Johannesburg
Department of Corporate & Shared Services
Office of the Group Head: Group Human Capital Management

6th Floor, B Block
Metropolitan Centre
158 Civic Boulevard
Braamfontein

PO Box 1049
Johannesburg
South Africa
2000

Tel +27(0) 11 407 6926
Fax +27(0) 11 339 1878
www.joburg.org.za

Memorandum

TO : Fezile Ngqobe
University of Pretoria
PhD in Public Administration and Management

FROM : Enoch Mafuyeka
Deputy Director: Employee Relations and Development

DATE : 18 November 2019

SUBJECT : **RESPONSE ON THE REQUEST TO CONDUCT A RESEARCH ON
TOPIC: "DEVELOPMENT OF A PERFORMANCE AND
ACCOUNTABILITY FRAMEWORK FOR GAUTENG
MUNICIPALITIES"**

The above matter refers to the letter received on the 18 November 2019 in which a request was made to conduct a research in the City of Johannesburg.

I, Enoch Mafuyeka, as delegated authority of the City of Johannesburg Municipality (the City), here by give permission to the primary researcher Fezile Ngqobe, who is a student at University of Pretoria the following:

- To collect and publish information about the City is publically not available, for the research project titled: "Development of a performance and accountability framework for Gauteng municipalities;
- This authorization is based on mutual understanding that the City's name can be revealed in her/his project;
- The information provided by the employees or any other means (such as company's archived documents or reports) of the City is purely for academic purposes and cannot be used for any other purpose.

Please note that on completion of the study, a copy of the research report should be submitted to the City of Johannesburg in honour of your commitment.

The City of Johannesburg wishes you the best during the period of research.

Please do not hesitate to contact us if we can be of further assistance.

Kind Regards


Enoch Mafuyeka
Deputy Director: Employee Relations and Development
Tel: (011) 407-7250
Email: Enochm@joburg.org.za

18/11/19



GAUTENG PROVINCE

OFFICE OF THE PREMIER
REPUBLIC OF SOUTH AFRICA

Mr. Fezile Ngqobe
PhD Student
University of Pretoria

14 June 2019

Dear Mr Ngqobe

OUR SUPPORT TO CONDUCT RESEARCH AT GAUTENG MUNICIPALITIES

This serves as a response to your letter sent on the 5 of June 2019 pertaining support to conduct a research within the Gauteng municipalities on the research topic "***Development of a performance and accountability framework for Gauteng Municipalities***. We have noted that the study entails the official documents for review from municipalities.

We hereby inform you that we support your study within the Gauteng Municipalities as per your topic and will encourage all municipalities to grant you permission to conduct the study.

Yours faithfully,

A handwritten signature in black ink, appearing to read 'Mduzi Mbada'.

Mduzi Mbada (Mr)
Head: Policy Research & Advisory Services Unit
Office of the Premier

14/06/2019

OFFICE OF THE CITY MANAGER

To: Mr Fezile Ngqobe

From: Dr Mashazi
City Manager

Enq: Thabo Nzoyi
Thabo.nzoyi@ekurhuleni.gov.za
(011) 999 – 0796



Cnr Cross and Roses Streets
Germiston

Private Bag X1069
Germiston 1400
South Africa

Tel: (011) 999-0796

Fax: (011) 999-1811

city.manager@ekurhuleni.gov.za
www.ekurhuleni.gov.za

Dear Mr Ngqobe,

RESEARCH ON DEVELOPING A PERFORMANCE AND ACCOUNTABILITY FRAMEWORK FOR GAUTENG MUNICIPALITIES

The Office of the City Manager acknowledges receipt of your request to conduct research on the factors that affect growth of SMME's in the construction industry leading to stagnation.

Permission to conduct research is hereby granted provided it does not interfere with assigned responsibilities.

You are welcomed to engage with Mr Andile Mahlalutye, Head of Department: Human Settlements who will assist you in coordinating the people you wish to interview.

Yours sincerely,


PP DR IMOGEN MASHAZI
CITY MANAGER

13/12/2019
DATE

ANNEXURE D ETHICS APPROVAL



Faculty of Economic and Management Sciences

RESEARCH ETHICS COMMITTEE

Approval Certificate

23 October 2019

Mr FH Ngqobe
Departement: School of Public Man + Admin

Dear Mr FH Ngqobe

The application for ethical clearance for the research project described below served before this committee on:

Protocol No:	EMS176/19
Principal researcher:	Mr FH Ngqobe
Research title:	Development of a performance and accountability framework for Gauteng municipalities
Student/Staff No:	18312544
Degree:	Doctoral
Supervisor/Promoter:	Prof DJ Fourie
Department:	School of Public Man + Admin

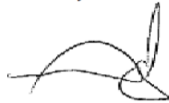
The decision by the committee is reflected below:

Decision:	Recommendation Set
Conditions (if applicable):	Phase 1 of project is approved.
Period of approval:	2019-10-25 - 2020-10-31

The approval is subject to the researcher abiding by the principles and parameters set out in the application and research proposal in the actual execution of the research. The approval does not imply that the researcher is relieved of any accountability in terms of the Codes of Research Ethics of the University of Pretoria if action is taken beyond the approved proposal. If during the course of the research it becomes apparent that the nature and/or extent of the research deviates significantly from the original proposal, a new application for ethics clearance must be submitted for review.

We wish you success with the project.

Sincerely



pp PROF JA NEL
CHAIR: COMMITTEE FOR RESEARCH ETHICS

Fakulteit Ekonomiese en Bestuurswetenskappe
Lefapha la Disaense tša Ekonomi le Taolo

ANNEXURE E ETHICS APPROVAL



Faculty of Economic and Management Sciences

RESEARCH ETHICS COMMITTEE

Approval Certificate

20 September 2020

Mr FH Nggobe
Department: School of Public Man + Admin

Dear Mr FH Nggobe

The application for ethical clearance for the research project described below served before this committee on:

Protocol No:	EMS141/20
Principal researcher:	Mr FH Nggobe
Research title:	Developing a performance and accountability framework for Gauteng municipalities
Student/Staff No:	18312544
Degree:	Doctoral
Supervisor/Promoter:	Prof DJ Fourie
Department:	School of Public Man + Admin

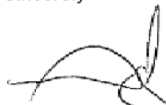
The decision by the committee is reflected below:

Decision:	Approved
Conditions (if applicable):	
Period of approval:	2020-09-01 - 2021-07-01

The approval is subject to the researcher abiding by the principles and parameters set out in the application and research proposal in the actual execution of the research. The approval does not imply that the researcher is relieved of any accountability in terms of the Codes of Research Ethics of the University of Pretoria if action is taken beyond the approved proposal. If during the course of the research it becomes apparent that the nature and/or extent of the research deviates significantly from the original proposal, a new application for ethics clearance must be submitted for review.

We wish you success with the project.

Sincerely



pp PROF JA NEL
CHAIR: COMMITTEE FOR RESEARCH ETHICS

Fakulteit Ekonomiese en Bestuurswetenskappe
Lefapha la Disaense tša Ekonomi le Taolo