

**THE ROLE OF MUNICIPAL PUBLIC ACCOUNTS COMMITTEE IN ENHANCING ACCOUNTABILITY
AND MUNICIPAL PERFORMANCE IN FETAKGOMO TUBATSE LOCAL MUNICIPALITY**

by

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DEDICATION

This work is dedicated to my wife Thembeke Lucky Seerane, who has been a constant source of unwavering support and inspiration even during trying times of our family. I say thank you my beautiful wife. The work is also dedicated to my children, Tumi, Thapelo, Thabisile and Tebogo who were patient and never complained about their father for not having quality time with them during my studies. Lastly, I want to dedicate this work most importantly to my late father, Thomo Simon Seerane who has been a constant source of motivation for everything I do in my life. May your soul rest in eternal peace, MOHLAMATŠI.

DECLARATION

I declare that THE ROLE OF MUNICIPAL PUBLIC ACCOUNTS COMMITTEE IN ENHANCING ACCOUNTABILITY AND MUNICIPAL PERFORMANCE IN FETAKGOMO TUBATSE LOCAL MUNICIPALITY is my own work and that all the sources that I have used or quoted have been indicated and acknowledged by means of complete references and that this work has not been submitted for any other degree at any other institution.

MARUMO MOSES SEERANE

Full Names

FEBRUARY 2022

Date

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ABSTRACT

This mixed-methods case study examined the role of the Municipal Public Finance Committee (MPAC) in enhancing accountability and municipal performance in Fetakgomo Tubatse Local Municipality. The primary objective of this study was to gain insight into the establishment of MPACs and the state of accountability and performance in the municipality and the effectiveness with which MPACs are able to enhance accountability by municipal officials. Purposive and convenience sampling strategies were used to select eight MPAC members and fifteen councillors from whom qualitative and quantitative research data were collected using anonymised semi-structured questionnaires. Findings indicate that MPACs are adequately established in the municipality and play a critical role in ensuring oversight of municipal council compliance with requisite public finance guidelines in the delivery of services and ensuring that the municipal council adopts and implements resolutions made by the MPAC and Auditor-General. However, MPAC's independence, skill capacity and staffing shortages, as well as the culture of unaccountability and subtle reluctance on the part of the municipal council to uphold and implement its recommendations are major challenges that thwart MPAC's role in ensuring accountability and municipal performance. These findings contribute to the knowledge gaps related to the establishment, roles, challenges, and effectiveness of MPACs in conducting internal oversight activities in local municipalities.

KEY CONCEPTS

Role, Municipal Public Accounts Committee, Accountability, Municipal Performance, Fetakgomo-Tubatse Local Municipality

LIST OF ABBREVIATIONS AND ACRONYM

AGSA	Auditor-General of South Africa
ANC	African National Congress
COGSTA	Cooperative Governance, Human Settlements & Traditional Affairs
DA	Democratic Alliance
EFF	Economic Freedom Fighters
FTLM	Fetakgomo-Tubatse Local Municipality
GTM	Greater Tubatse Municipality
IDP	Integrated Development Plan
MFMA	Municipal Finance Management Act
MPAC	Municipal Public Accounts Committee
MPS	Municipal Performance System
PMT	Political Management Team
SALGA	South African Local Government Association
SDBIP	Service Delivery Budget Implementation Plan

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CHAPTER ONE

1.1 INTRODUCTION AND BACKGROUND

This chapter provides the introduction and background of this study. Its central purpose is to describe the source and background of the research study and the problem statement. This chapter contains the description of the study aim, the research goals that this study sought to achieve, the research questions that guided the conduct of this study, the significance of the study, operational definitions of key concepts, and ethical considerations related to conduct of the researcher studying human participants. The structure of the study chapters is also provided.

1.2 RESEARCH PROBLEM

1.2.1 Source and background of the study

The background of the study sets the context and parameters for the research study (Lahman, 2021). It mediates the problem area of research studies, particularly from the generic to the specific (Gatrell *et al.*, 2020). According to Gray and Grove (2020), the "background of the study should make clear the historical background of the research problem and provide a clear account of the various aspects of the research problem, including the nature and severity of the research problem and what implications the identified problem might have for those involved and affected by the research problem (Lamont, 2021). The source and background of this study is as follows:

Municipalities were established to ensure that the government is accountable to the people and carries out its duties appropriately (Matebesi, 2019). Their responsibility is to deliver services to the communities. This responsibility can be reached where systems are in place, work processes are created and legal requirements are optimally observed and implemented (van der Steen, Burger & Burger, 2018). In an ideal environment where municipalities are run according to the rules of bookkeeping, service delivery challenges are minimal as the availability of systems and operational procedures coupled with strict compliance with regulations must create platforms for accountability and improve community performance (Mugambwa & Katusiimeh, 2018). The present study examined how accountability and municipal performance in Fetakgomo Tubatse Municipality were improved through the role of the Municipal Public Account Committee, referred to in the study as MPAC. Fetakgomo Tubatse Municipality is one of the municipalities that are struggling to efficiently and effectively provide their services to their communities.

MPAC was established under Municipal Structures Act, 117 of 1998, Section 79(1) (a). The legislative framework also includes Section 129 of the Municipal Finance Management Act (MFMA) No. 56 of 2003, the Constitution of the Republic of South Africa, the Municipal Systems Act and Section 33 of the Municipal Structures Act 1998. MPAC was established to provide oversight within the municipality on behalf of the municipal council. The main purpose of MPAC is to oversee the executive officers of the council and ensure good governance within the municipality (Van der Waldt, 2015:10). In exercising oversight, MPAC is expected to hold executive and management accountable and assist the council in ensuring that the municipality is fulfilling its responsibilities as expected. According to Makhado *et al.* (2012), "the rationale for establishing MPAC was weak oversight, inadequate accountability, poor service delivery, and poor financial management in the municipalities." The above consideration serves as the basis for this study to examine the role assigned to MPAC to assist the Fetakgomo Tubatse Municipality Council in fulfilling its responsibility for ensuring service delivery and holding the Executive and Management to account for their activities.

1.2.2 Statement of the research problem

The problem statement describes a problematic or troubling situation that requires systematic investigation (McNabb, 2017). According to McNabb (2021), the purpose of the problem statement is "to provide the researchers with the intent and rationale for conducting the research study." Thus, Brondolo (2021) states that a well-formulated problem statement should express clearly and concisely what is problematic about the identified problem, the extent, type and context that prompted the investigation, and how the people in the situation are affected. In this sense, Hammond and Wellington (2020) add that, the problem statement should provide an account of the likely consequences that may arise if the identified problem is not considered and/or addressed, as well as the knowledge gaps related to the problem under study.

Most of the country's municipalities are affected by community uprisings due to poor service delivery. The lack of appropriate systems, non-compliance with operational procedures and non-compliance with legal regulations negatively impact accountability and performance, which impairs service delivery in communities. Fetakgomo Tubatse Local Municipality is among the Limpopo municipalities that have not fared well in the past three fiscal years and the above challenges are among the causes. The purpose of the present study was to examine the role played by the Municipal Public Finance Committee in enhancing accountability in Fetakgomo Tubatse Local Municipality. A properly established MPAC with a clear role must help improve accountability and municipality's performance. According to Motimele and

Makhado (2018), MPAC is identified as a “regulator whose primary role is to hold the executive accountable for the use of public funds.”

Municipalities were formed to bring services closer to people. The municipalities as the third level of government and because of their proximity to the communities were primarily conceived as service providers close to the citizens (Matebesi, 2019). If municipalities cannot be held accountable, they are not fulfilling their duty. The government has issued several policies, laws, and regulations to address the issue of accountability and performance in municipalities. The Municipal Public Accounts Committee, a product of this government legislation, was established primarily to provide oversight in promoting accountability and performance in municipalities.

Therefore, as this study aims to find out, it is important to examine the role played by the Municipal Public Finance Committee in ensuring accountability and performance in the municipality in order to identify strategies to improve its performance where it is either lacking or inadequate.

1.3 RESEARCH AIM AND OBJECTIVE

1.3.1 Research goal (aim)

A research goal is a systematic, knowledge-generating investigation that is carried out to achieve a specific goal. According to DePoy and Gitlin (2016), the “research goal expresses the researchers’ intention to begin the research study.” Thus, the research goal clearly describes what the researcher hopes to achieve by carrying out the research request (Nestor & Schutt, 2015). Pruzan (2016) further adds that the research goal responds to what the study intends to investigate and how the investigated will be achieved.

In this regard, the goal of this study was to investigate the role of municipal public accounts committee in ensuring accountability and municipal performance in Fetakgomo Tubatse Local Municipality.

1.3.2 Research objectives

Research objectives succinctly describe what the research study aims to achieve (Dawson, 2016). Although research objectives are constructed from the research goal, research objectives are specific in nature and are formulated considering the timeframe and available resources for their achievement (Chaudhuri, 2021). Adams, Khan, and Raeside (2014) state that research objectives must be formulated in a specific, measurable, achievable, realistic, and time-bound manner. Therefore, research objectives need not be too broad to hinder their timely implementation (Pruzan, 2016). The objectives of this study were:

- To understand the establishment of MPAC in Fetakgomo Tubatse municipality
- To analyse the role of MPAC in Fetakgomo Tubatse municipality
- To examine the state of accountability and performance in Fetakgomo Tubatse municipality
- To determine the role of MPAC towards enhancing accountability and municipal performance in the municipality.

1.4 RESEARCH QUESTIONS

Research questions are closely linked to, and derived from the research objectives (O’Leary, 2018). According to White (2017) research questions should “be clearly formulated to indicate succinctly what the researcher intends to investigate.” In other words, well-formulated research questions are indicative of the type of answers the researcher seeks to acquire from the participants in order to accurately answer the main research question (McGregor, 2018). Thus, the primary and secondary research questions that guide this study are as follows:

1.4.1. Primary questions

The primary research question is a reformulation of the statement of purpose, which is the aim of study, so that it forms a question (Maree, 2020). Based on the explanation, the primary question of this study was:

- To what extent does Municipal Public Accounts Committee enhance accountability and municipal performance in Fetakgomo Tubatse municipality?

1.4.2. Secondary Questions

According to Maree (2020), “secondary research questions must be closely linked to the primary question, but each question should be researchable on its own.” Secondary research questions should be linked to the objectives of the study. Consistent with the statement given, this study had the following secondary research questions:

- What informs the establishment of MPAC in the Fetakgomo Tubatse Local Municipality?
- What is the role of MPAC in Fetakgomo Tubatse municipality?
- What is the state of accountability and municipal performance in Fetakgomo Tubatse municipality?
- How does the role of MPAC enhance accountability and performance in Fetakgomo Tubatse municipality?

1.5 SIGNIFICANCE OF THE STUDY

The importance of this study has been determined according to the impact that the empirical evidence to be collected is expected to have on the professional knowledge base, policy making, problem solving and future research (Tight, 2019). Kumar (2008) advises researchers to succinctly justify and explain the significance of their research investigations. To do this, four questions must be answered: What is the significance of the study? What are the implications of conducting the study? How does the study connect to the public administration knowledge base? What new knowledge is the study intended to generate and how will the study affect practice, policy making and problem solving? With that being said, the significance of this study is described as follows:

The proposed study is significant because it narrows the gap regarding the role of MPACs in municipalities. The study will assist municipalities consider placing more emphasis on the capacity and equipment of MPACs to effectively carry out their duties. In the case of Fetakgomo Tubatse Municipality, the study will help the Municipal Council in recognising the importance of MPAC staffing in relation to the adopted MPAC Guide and Toolkit. According to Motimele *et al.* (2018), "the lack of support staff hinders the efficiency of MPACs." In terms of legal status, the study examined gaps that need to be filled in order for MPACs to function as independent bodies. This will help municipalities as MPACs will be able to enforce accountability at all levels of municipal operations.

Furthermore, MPACs can make decisions that need to be implemented by the council. As a council committee, the area of responsibility of the MPAC is initially limited to making recommendations to the council. This means that MPAC operates at the Council's mercy. The study examined the challenges posed by this legislation, which affects the performance of municipalities. The study was significant as it highlighted the urgency of how to address regulatory barriers to MPAC establishment, composition and functionality that hamper accountability and municipal performance in Fetakgomo Tubatse Municipality.

1.6. DEFINITION OF CONCEPTS

In a research study, concepts denote abstractions of the phenomena the researcher intends to study (Grove, Gray & Burns, 2015). According to McGregor (2017) "concepts are construct or mental representations of a particular phenomenon." Thus, the researcher is expected to provide operational (construct) definitions of the concepts representing the phenomena being investigated so as to clearly indicate how that which is being studied will be assessed (Suresh, 2016). On this note, the concepts municipal public accounts committee and accountability and municipal performance will be operationalised below:

1.6.1 Municipal Public Accounts Committee

Motimele *et al.* (2018) present MPAC as a regulator whose primary role is to hold the executive branch accountable for the use of public funds. According to Makhado *et al.* (2012), MPAC is a statutory body established under Section 79 of the Municipal Structure Act (Act No. 117 of 1998) whose function is to exercise oversight on behalf of the Council. Van Niekerk and Dalton-Brits (2016) claim that, MPAC as a Section 79 committee, should report to the Council. The establishment of MPACs was also mandated by MFMA No. 56 of 2003, Circular 32 of 2006. According to the above definitions and for the purposes of this research, MPAC is defined as a tool to improve accountability and municipality's performance in Fetakgomo Tubatse Municipality. As an oversight tool, it is therefore set up to ensure that the municipality is accountable as an institution and also carries out its obligatory function of delivering services to the people. According to the MPAC Guide and Toolkit, the goal of MPAC is to "improve accountability, transparency, economical, effective and efficient use of public resources in the performance of municipal tasks that contribute to service delivery."

1.6.2 Accountability and Municipal Performance.

Accountability is a response to, or justification for, an authority or person for one's actions or omissions that can be measured against established standards or expectations (Sikhakhane & Reddy, 2011). According to Smit and Cronje (2002) cited in Sikhakhane *et al.* (2011), accountability means that responsible employees are expected to be accountable for the results, positive or negative, of that part of the work that is directly under their control. Accountability ties results directly to the actions of an individual, division, department, or line of business. According to Van Niekerk and Dalton-Brits (2016), "accountability can be seen as the bedrock of any modern government, as public officials are accountable to the public for their actions." Van der Waldt (2015), quoted by Van Niekerk and Dalton-Brits (2016), states that "accountability can be viewed as the obligation to uncover, explain and justify the behaviour and actions of officials in the three branches of government."

Miso (2011) argues that "accountability can be argued to be a process whereby individuals entrusted with resources are required to account to the relevant stakeholders for their responsibilities, and this may or may not be required by law." Keeping the above definitions in mind, the focus of this research is on accountability and performance as two but one concepts. The above definitions indicate that accountability and performance are two inseparable concepts. The research focuses on accountability and performance in the Fetakgomo Tubatse municipality. As noted above, research has also focused on how accountability and performance in the municipality is enhanced through the existence of MPAC.

1.7 ETHICAL CONSIDERATIONS

Research involving human participants should be based on a fundamental moral obligation to protect the welfare and rights of the participants. Aptly said, participants deserve respect and protection in any research investigation that solicits their participation. In this research study, the researcher has taken practical steps to ensure that participants understand the purpose for which the research was conducted, thereby allowing them to voluntarily choose to participate and/or opt out. Therefore, this section outlines the practical steps taken by the researcher to ensure compliance with ethical considerations in research involving human participants.

1.7.1 Permission to conduct the study

In conducting this study, ethical approval was obtained from the University Research Ethics Committee. In addition, the approval of the local municipality of Fetakgomo Tubatse was also obtained.

1.7.2 Respondents' informed consent

In research, informed consent refers to explicit consent to participate in a research project, obtained from individuals who are eligible to participate (Engel & Schutt, 2014). Informed consent, on the other hand, is the process by which a researcher obtains and maintains an individual's permission to participate in a research project (Dockett & Perry, 2011). In this study, the researcher received verbal assurances and written consent from respondents for their voluntary participation. Prior to obtaining respondents' consent to participate in this research project, the researcher has fully disclosed the rationale for the research and the possible outcomes that the research project is intended to achieve. In addition, consent was also obtained from participants for distribution of the semi-structured questionnaire (Dockett & Perry, 2011:234).

1.7.3 Actions and competence of the researcher

A researcher must possess the requisite skills and knowledge essential to undertake a research inquiry. Such skills and knowledge are significant to ensuring the selection of a researchable topic commensurate with a researcher's level of expertise and to facilitate adequate planning and implementation of the investigation. The researcher in this regard, has substantial practice experience in undertaking small-scale applied research investigations in the arena of local government administration and management. Moreover, the researcher continued to acquire, through peer review sessions and self-study sufficient training in the utilisation of distinct research methods and techniques in finding answers to issues of local government administration and management.

In summary, the researcher received research training in the module research methodology, which has greatly contributed to helping the researcher to understand and conduct the research project, with the understanding of the essence of preserving voluntary participation, ensuring anonymity and confidentiality, and avoidance of emotional harm and deception of the participants. stop

1.7.4 Assurance of anonymity and confidentiality

Assurance of anonymity and confidentiality regarding participant identities and responses is important to fostering the trustworthiness of a research request. However, such an ethical consideration is essential when conducting an investigation into a research topic that involves significant sensitivity, when disclosure of information from these participants may jeopardize their well-being and affect the credibility of the investigation (Fouka & Mantzourou, 2011).

Therefore, the anonymity and confidentiality of participants' responses in this research study were observed, as a semi-structured questionnaire was used that required them not to provide their identifications. However, with the exception of the researcher, the research leader and other relevant members of the research team, no person had full access to the raw data. All print questionnaires were stored securely in a locked steel cabinet at the researchers' workstations.

1.7.5 Avoidance and redress of harm

A research inquiry must be conducted with careful precision that does not cause physical and emotional distress or harm in any way to the participants (Pillay, 2014). In accordance with this ethical consideration, no participant was subjected to any form of harm or abuse.

1.7.6 Voluntary participation

Participation in this study was based on the willingness and conscious choice of the individuals whose participation and collaboration were sought. In this study, no individual, despite meeting the eligibility criteria, was forced to participate in the study and remain part of the study against their will. In addition, no monetary incentives were promised to potential participants to entice them to participate in the research project.

1.7.7 Deception of participants

In order not to deceive the participants, no information relevant to the participants' decision to participate, decline, or terminate the study was withheld. All relevant information for the purpose of the study was communicated to the participants orally with further written information. This was important because

deceiving participants often takes the form of intentionally misrepresenting facts or withholding relevant information in order to entice participants into being part of the research project (Pope & Mays, 2020).

1.8 CHAPTER OUTLINE

Chapter one

The chapter introduces the reader to the research study. This chapter presented the problem of accountability and municipal performance in Fetakgomo Tubatse. This chapter contextualises the rationale, importance, aim, and objectives of the study. The chapter also addresses the following topics: study area, studied population, sampling method, sample size, data collection, data analysis, and ethical considerations.

Chapter two

The chapter focuses on the discussion of the literature on the subject under study. The chapter also deals with the findings of other studies on the subject. The literature review is conducted to gain more knowledge about the subject to be studied and also to justify the importance of the study. The chapter highlights the challenges of accountability and performance in Fetakgomo Tubatse Municipality. The chapter also identifies gaps that MPAC needs to fill as a monitoring tool to improve accountability and performance in the municipality.

Chapter three

Chapter three focuses on the research design. Here the researcher states the research methodology to be followed. As indicated above, the chapter treats the mixed method as the approach chosen for the study. The reason for the investigation is given here. Methods of collecting the data are also discussed in this chapter.

Chapter four

The chapter focuses on how the collected data is analysed to find out the results of the study. Here the tools and processes of data analysis must be demonstrated that show the trustworthiness of the data.

Chapter five

Chapter five focuses on the discussion of the conclusion of the study and recommendations based on the findings. The chapter indicates how the role of MPAC enhances accountability and performance in Fetakgomo Tubatse municipality.

1.9 SUMMARY AND CONCLUSION

In summary, the study on The Role of MPAC in Improving Municipal Performance and Accountability in Fetakgomo Tubatse Municipality was conducted in accordance with the rules of the Faculty of Management and Law of Limpopo University. The analysis of the first chapter is based on how the research needs to be structured. The chapter introduces the topic of the study. Chapter one critically outlines the purpose of the investigation. In this chapter, the research presents the aim and objectives of the research topic. As expected from this chapter, the researcher has also outlined the problem statement of the topic, the research question, the research methodology and also an overview of the literature review. The chapter also touched on and outlined issues of ethical considerations. Regarding the literature review, chapter one introduced and explained concepts that were detailed in chapter two. The chapter has unpacked the research topic according to the research requirements.

CHAPTER TWO

LITERATURE REVIEW

2.1 INTRODUCTION

Literature review, as applied in this research study, refers to a careful and systematic search and synthesis of available literature on a particular research topic, to determine what has already been done and to identify gaps that further research can effectively address (Mahrool, 2020). For the purposes of this research study, the researcher searched and analysed literature and other relevant documents on the role of municipal public accounts committees in South African local sphere of government. The literature sourced and analysed were obtained from print and electronic databases including Google Scholar, SAepublications, Sabinet, and EbscoHost.

Specifically, the purpose of this literature review is to provide an overview of previous research on the establishment and role of the Municipal Public Accounts Committee. This chapter attempts to review the empirical literature on the circumstances surrounding the establishment, analysis and discussions surrounding the role of the Municipal Public Accounts Committee, hereinafter referred to as the MPAC, with particular reference to its contribution to improving accountability and to investigate performance in Fetakgomo Tubatse Municipality. This chapter also examines and evaluates results from other studies on the existence of MPACs in municipalities.

As mentioned above, the purpose of this literature review is twofold. First, it attempts to examine the establishment and role of MPACs in relation to the Fetakgomo Tubatse community, and second, it attempts to examine how MPAC improves accountability and performance in the municipality. It will evaluate how the existence and exercise of responsibilities of the MPAC help ensure accountability and performance in the municipality. The chapter will also examine gaps identified in the reviewed literature, attempting to recommend relevant data analysed from this study to bridge these gaps in subsequent chapters.

2.2 THE PURPOSE OF LITERATURE REVIEW

The purpose of literature review is to provide a synthesis and critical evaluation of relevant literature to the research problem of the study. Pietersen (2017) identifies literature review as an area where the researcher would be required to demonstrate sufficient acquaintance with existing literature on the topic to justify the study. The study provides a summary of previous related research on the research problem, their strength and weakness and a justification for the study. The literature review for this study will be based on empirical approaches. This means that literature on previous studies similar and relevant to

this study are examined. Bakare (2013) postulates that literature review is crafted afford an overview of sources you have used while investigating a particular topic and to show readers how your research fits into the larger field of study. This study seeks to demonstrate how MPACs enhance accountability and performance in municipalities with a particular reference to Fetakgomo-Tubatse municipality.

2.3 ESTABLISHMENT OF MUNICIPAL PUBLIC ACCOUNTS COMMITTEES

2.3.1 Legislative prescriptive

In line with section 79 of Municipal Structures Act, municipalities in their entirety have to create the Municipal Public Accounts Committee (MPAC) to provide an oversight responsibility on behalf of council. MPACs as posited by Rudzani, Motimela and Nyathela, (2012) are Committees founded to reinforce oversight and responsibility over the use of public goods at the local sphere of government. As section 79 committee and suggested by SALGA (2012), the municipal council must show commitment in establishing a MPAC by way of a council resolution and its term should correspond with that of Council. According to Rudzani, Motimele and Nyathela (2012) "MPAC is the Committee established to hold the Mayoral Executive Council accountable for the use of public resources." Section 154(1) of the Constitution necessitates the provincial government to provide sustenance directed at strengthening the capacity of municipalities. This will help the municipality to manage its affairs with requisite efficiency. The constitutional framework of the establishment of MPAC further comprises section 129 of the Municipal Finance Management Act (MFMA) No 56 of 2003, Section 160 of the Constitution of the Republic of South Africa, Section 59 of the Municipal Systems Act and Sections 33 and 79 of the Municipal Structures Act 1998.

2.3.2 The need for establishment of oversight committees

According to Rudzani, Motimele and Nyathela (2012), the reason behind the establishment of MPACs at all municipalities emanates from the following instigators: "Weak monitoring, evaluation, and enforcement of compliance by municipalities; systems devoid of accountability and adequacy; the delivery of poor service to the public and poor management of financial at the municipalities."

2.3.3 The role of APACs

As posited by Rudzani *et al.* (2012), the Association of Public Accounts Committee (APAC) in collaboration with the Cooperative Governance and Traditional Affairs (COGTA), Treasury and South Africa Local Government Association (SALGA) had to consensus towards developing a framework or procedures that will help towards the formation of Municipal Public Accounts Committees (MPACs). As

per Rudzani et al., a decision was then taken during the 11th APAC Annual Conference, held in Cape Town (27 – 30 September 2009) that all municipalities in South Africa must establish MPACs in line with section 154(1) of the Constitution, it was further resolved that all APAC jurisdictions should assist in the establishment of MPACs and capacitate MPACs Councillors. As posited by Rudzani et al, the 13th APAC conference developed guideline to serve as directives to the formation of MPACs and were sent to all municipalities to speed up the creation MPACs by 30 November 2011. They further specified that in search of the resolution, the Chairperson of Scopa in Limpopo province organised successful workshops in all districts where all MPACs members were trained. The SCOPA in Limpopo Province conducted workshops in municipalities to raise awareness on the need for MPACs and capacitating municipalities.

2.3.4 Composition of MPAC

As per section 160(8) of the Constitution, the MPAC structure must be such that it creates an ideal environment for fair representation of council's interests in the committee. In line with SALGA (2012) it is the responsibility of municipal council to appoint affiliates of the MPAC from councillors and also to appoint the person to chair MPAC as provided on section 79 (2) (c). In making this appointment, as per MPAC Guide and Toolkit (2018), council is advised to consider appointing a member of the opposition party to the MPAC chair as this has been shown to promote independence and credibility of the MPAC in the eyes of the public. Rudzani *et al.*, (2012) affirms the importance of MPAC Councillors to embody a wide range of experience, expertise, political affiliation, and gender equity.

SALGA (2012) postulated that the municipal council may permit the MPAC to appoint members for advisory service and such members may not be members of the council, within the limits determined by the council. The Municipal Council should make decision on how many members should constitute the MPAC per 2012 guideline developed by Department of Co-operative Governance and National Treasury. According to MPAC Guide and Toolkit, (2018) the composition of MPAC excludes any Councillor who is serving as Executive Mayor or deputy Executive Mayor, Mayor or Deputy Mayor, Speaker, Chief Whip, a member of Mayoral Committee, or a member of the Executive Committee. Rudzani et al., further postulate that in situations where the municipality has adequate Councillors, those serving on the MPAC should preferably not serve in other Committees of the Council in order to minimise possible conflict of interest.

2.3.5 The role of Municipal Public Accounts Committee

At local government level as asserted by MPAC Guide and Toolkit (2018), the Constitution Section 151 (2) has vested both legislative and executive powers to the council. Despite this, legislation has provided

that the executive authority of the council may be exercised through the executive committee or the executive mayor. In this model, legislative authority then resides with the council as per the Guide and Toolkit. In terms of section 79 of Municipal Structures Act, all municipalities must establish the Municipal Public Accounts Committee (MPAC) to perform an oversight function on behalf of council. The functions of MPAC are determined by the municipal council whereby the council delegates powers and duties to the committee. According to Bothoko (2017), "the resolve of the council that supports such establishment should enumerate all powers and responsibilities of the committee to evade potential disputes that may ensue."

The core of MPACs functions as posited by MPAC Guide and Toolkit (2018) are to contribute to the governance of the municipality. Through its review of the annual report and various other reports, MPACs contribute to governance by providing assurance (on behalf of Council) on various issues pertinent to the Municipality and specifically the administration of the municipality. According to Guide and Toolkit (2018), "Council as a whole is the legislative body because it alone has the power to make by-laws and policies." Council delegates some of this authority to the executive and the administrative heads but it does not give up its powers and must continue to exercise oversight through MPAC as per section 129 of the MFMA. They also play a key role in making recommendations to council when matters of financial misconduct are addressed. The Guide and Toolkit further indicates that MPACs may be assigned the oversight functions deemed necessary by council. This means that MPAC has to exercise a delegated oversight over the executive functionaries of council and to ensure good governance in the municipality and report back to council.

MPAC: Guide and Toolkit (2018) denotes MPAC oversight as follows: to supervise somebody or something and ensure that a job or activity is correctly executed and also entails assuring that the executive observes with the intent of the legislature and does not behave in a manner that allows maladministration, inefficiency, waste or corrupt practices. Oversight takes different forms depending at what stage it is exercised: Strong oversight promotes accountability in the sense that those whose actions and performance is monitored by a legitimate oversight body, are more likely to feel obliged to justify their actions.

According to SALGA (2012) the following roles of MPAC have to be delegated in a formal way in line with the stipulations in section 59 of the Local Government: Municipal Systems Act, 2000.

- The management needs to take consideration of all presentations done by the community on the annual report and the authority need to have interviews with members of the community for input.

- The management to instruct any member of the executive or the municipal manager to attend the meeting of the MPAC to address matters specified by the MPAC and to provide the MPAC with copies of documents to be dealt with by the committee in terms of its terms of reference.
- Those authorised to be in power has to direct any member of the board or the CEO of a municipal entity to attend the meeting of the MPAC to address matters specified by the MPAC and to provide the MPAC with copies of documents to be dealt with by the committee in terms of its terms of reference.
- The authorised has to get legal, technical, and other specialised assistance required to exercise its functions and duties within the budget approved for the committee and subject to the supply chain management policy where applicable.

Makhado *et al.*, (2012) further posited main functions of MPACs as follows:

- To consider and evaluate the content of the annual report and to make recommendations to the council,
- Track the implementation of past recommendations,
- to examine the financial statements and audit reports of the municipality and municipal entities,
- To promote good governance, transparency, and accountability on the use of municipal resources,
- To recommend any investigation in its area of responsibility, and
- To perform any other functions assigned to it through a resolution of the council within its area of responsibility.

The above literature reveals that MPAC performs an overseeing role for the council not as an independent entity. This means that MPAC does not have an independent legislative authority. As said by the literature, MPAC operates on the mercy of the council. There is a challenge regarding separation of executive and legislative duties of municipal council. This thin line of demarcating responsibilities poses challenge on how MPAC should exercise an oversight responsibility. Van der Waldt (2015) upholds that it is a challenging to enact the constitutional provision of the boundary between the municipal council and the administration of a municipality, as it often leads to unfounded political meddling into the administration of a specific municipality. The challenge is that there are no detached executive and legislative branches within a municipality as found in national and provincial government. Another challenge which this research seeks to explore is the term of MPAC members and the committee itself. As per the MPAC Guide and Toolkit (2018), MPACs often takes office as a new committee with new incumbents ready to exercise oversight but lacking oversight expertise, experience, and skills. In terms

of the Municipal Structures Act and the Constitution of South Africa, council should account to the public, but the role of MPAC for ensuring that activity is limited. In line with this assertion, Sikhakane *et al.*, (2011) avows that in the officials need to must execute account in the immediate locale, for their operational activities to the council and the latter to the respective communities.

2.4 MPAC'S ROLE IN ENHANCING ACCOUNTABILITY AND PERFORMANCE

In the local sphere as posited by Sikhakhane *et al.*, (2011), officials must render account for their operative tasks to the council and the latter to the corresponding communities. They have further identified four types of accountabilities in local government sphere of South Africa, which are,

- **Hierarchical accountability:** Hierarchical accountability relationships are imbedded in the administrative structure. Individuals are evaluated against performance expectations laid down in directives or codes, rules, regulations or other workplace mechanisms like performance evaluations and procedure manuals. Performance Management System (PMS) was presented to enhance accountability internally among the personnel and is detailed in Chapter 6 of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000).
- **Professional accountability:** Professional accountability in the municipal sector is aimed at making sure that officials in the public sector execute their mandates with all the ethical considerations and requisite standards, the violation of which will lead to punitive measures meted against culprits. Performance Management System (PMS) was brought forth to enhance accountability among the employees and is comprehensively listed in Chapter 6 of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000). Top management should have attained postgraduate degree in public management and administration and basic professional qualifications in disciplines applicable to specific line functions.
- **Legal accountability:** In a local government sphere, there are performance directives like the Constitution of the Republic of South Africa, 1996 and many other local government acts which municipal functionaries have to observe, such as the Codes of Conduct for Councillors and Officials. This ensures that those assigned the duty of service delivery to local communities (municipal functionaries) are held accountable if they fail to perform their constitutional and legislative mandates.
- **Political accountability:** Political accountability relationships enable municipalities to address local needs and demands of main stakeholders like politicians, the local community and interest/pressure groups. Public servants should build strong relationship between themselves

and politicians and make sure that the image of government is not negatively affected by the failure to address the needs of the public. to public concerns.

According to van Niekerk and Dalton-Brits (2016), "MPAC was established to assist the municipal council in holding executive and municipal administrations to account, and to ensure the effective and efficient utilisation of municipal resources." The Overview Report on the State of Local Government in South Africa (COGTA 2009) as postulated by Van der Waldt (2015) pointed out that the lack of effective oversight causes dysfunctionality and instability within municipalities by creating loopholes for fraud and corruption. Based on Lankina (2008), transparent and functioning legal system with predictable judiciary is essential for local government oversight and will also help to prevent abuse of state power against elected local governments or their executive bodies.

Accountability involves being answerable to decisions or actions, often to prevent the misuse of power and other forms of inappropriate behaviour. The concept accountability arises as part of the process of delegation. According to Manzini (2011) in Watt *et al.*, 2002), "accountability involves giving an account for actions taken and being held to account for those actions." Accountability can be used as a control mechanism to ensure that the delegated candidate is carrying out activities as expected by the delegator. An effective system of accountability is important so that the local communities are assured that local governance and resources are used effectively and not abused. Sikhakhane *et al.*, (2011) postulated that, public accountability can also be used to ensure continuous improvement in official performance which all municipalities should strive for.

Regarding performance, Ammons (2007) indicated a chain of accountability processes which are informed by clear set of periodic publication of performance indicators outlining how officials and structures of organisations can be held accountable. He further posits that by compiling key indicators of performance, supervisors can confirm that work crews are meeting expectations and delivering quality services and ensure the accountability of front-line employees. The politicisation of the municipal service impacts negatively on political neutrality and ultimately public accountability. The influence of political office bearers on senior municipal officials, especially where their appointments are short-term contracts, will make them more loyal to their political heads while ignoring accountability to the public (Sikhakhane *et al.*, 2011). Both the managerial administrative arrangements and those that privilege the political side of local government may create distorted structures of accountability (Lankina, 2008). The study seeks to explore how MPAC can close the dichotomy gap created by enhancing accountability from both politicians and officials.

The Auditor-General of South Africa's 2012/2013 Consolidated Report on Local Government as cited by Van Niekerk and Dalton-Brits (2016) stated that the primary functions of the municipal public accounts, amongst others, include the following: to promote transparency and accountability. The report further stated that the main causes of poor audit outcomes in local government include the lack of political leadership to embrace their responsibility to guide and direct development performance, improving oversight and accountability, and to capacitate the Municipal Public Accounts Committee to perform their oversight and reporting functions effectively and efficiently. Another concern is that the Auditor General of South Africa's 2012/2013 Consolidated Report on the Audit Outcomes of the Local Government (2013) states that the impact of municipal public accounts committees throughout the country has been minimal in promoting transparency, good governance, public accountability, and oversight.

MPAC Guide and Toolkit (2018) asserts that, strong oversight promotes accountability in the sense that those whose actions and performance are monitored by a legitimate oversight body, are more likely to feel obliged to justify their actions. Whilst other portfolio committees may be delegated an oversight function, MPAC is the main oversight body in terms of the policy guidelines issued by National Treasury, COGTA and SALGA in 2012 as per the Guide and Toolkit. To enable MPAC to exercise its functions, it has usually been vested with the power to access any information, documents, and reports and to require councillors, officials, chairpersons of municipal entity boards and directors to attend any meeting or interview and report on matters on agenda items. According to Motimele *et al.*, (2018) "oversight and accountability tools are mostly reports that should be examined by MPAC to promote good governance, and effective financial management." Those accountability tools include:

- Integrated Development Plan (IDP) (most direct tool to enforce accountability)
- Public hearings (the power to summon the Mayoral Executive Council to explain their actions or decisions)

Another gap identified by the above literature review was the lack of capacity of MPAC in playing oversight. MPAC must be able to evaluate the IDPs, SDBIP, budget processes etc. to ensure that the executives and administrative personnel are held accountable. The study will further explore the limitations of that aspect. Closer monitoring by national and provincial government of MPACs in 2016 had shown "that the model has been implemented, but in some instances MPACs exist in name and effective implementation of their mandate is not yet a reality" (MFMA Circular 92, 2018). The enhancement of accountability is strengthened in an organisation whereby a clear set of performance measures are being established.

2.5 THE STATUS OF MPAC IN FETAKGOMO TUBATSE MUNICIPALITY

2.5.1 Establishment of MPAC

Like other municipalities, Fetakgomo Tubatse municipalities in South Africa has made sure that MPAC is established when the entity was introduced existence in 2016. The establishment and functioning of MPACs at municipalities were introduced in the province (Limpopo) in 2011. In terms of IDP/Budget 2020/2021, the Fetakgomo Tubatse Local Municipality was founded and officially declared in terms of Section 12 Notice Limpopo Provincial Gazette no. 2735, titled: "Notice in terms of s12 of the Local Government: Municipal Structures Act, 1998 (Act 117 of 1998): "Disestablishment of Existing Municipalities and Establishment of New Municipalities", dated 22nd July 2016 issued by the Member of the Executive Council (MEC) for local government in Limpopo Province. Both the former FTM and former GTM were classified as categories B municipalities due to their spatial and economic characteristics.

Its municipal boundaries have been determined in the Demarcation Notice published in Gazette no. 2629 dated 11 November 2015. Fetakgomo Tubatse municipality as per the portrayal of Department of Cooperative Governance (CoG) (2009) on category B4 municipalities, is among those municipalities which are primarily rural, based in economically depressed areas, consequently having difficulties in attracting and retaining skilled managers/professionals and are struggling from a revenue generation perspective. As a product of two municipalities, MPACs from the former Fetakgomo and Tubatse municipalities merged to form one MPAC in 2016. In terms of its structure, the Fetakgomo Tubatse IDP states that "the established MPAC reflected a wide range of experience and expertise from the council as well as political mix." It is comprised of ten members, which include seven councillors from ANC, two councillors from EFF and one councillor from DA. The chairperson of the committee is the member of the ruling party, African National Congress. The appointment of the chairperson from the majority party is not in line with MPAC Guide and Toolkit. According to the Guide, council is advised to consider appointing a member of the opposition party to the MPAC chair as this has been shown to promote independence and credibility of the MPAC in the eyes of the public.

2.5.2 Functionality of MPAC in Fetakgomo Tubatse

2.5.2.1 Activities of MPAC

(I) Scrutinising Annual Reports- 2017/2018

One of the activities of MPAC in Fetakgomo Tubatse is to scrutinise the municipal Annual Reports. In line with section 127 of MFMA 56, of 2003, "the mayor has to make the Annual Report a public document." This is a legislative requirement that enforces the municipal council to account to the public in a form of public participation. Fetakgomo Tubatse has established Public Participation unit which has been

meeting the public under the facilitation of MPAC. In terms of dealing with the 2017/2018 Annual Report as per the Public Participation programme of March 2019, the public has raised the following:

- Ward committees not knowing their responsibilities and further recommend the need for their training.
- The public also raised that communities are not consulted when municipality bring services.
- They also raised the issue of poor monitoring of projects and they cited an example of Leboeng access road phase one.
- The public complained of the Market stalls which are turned into white elephants.

Regarding the 2016/2017 Public participation, communities have raised the following:

- Lack of communication and monitoring of RDP housing projects.
- Lack of open recruitment of EPWP workers.
- Outstanding electrification in villages.
- The functionality of Ward Committee members.
- Utilization of Burgersfort stalls.
- Non-visibility of Ward Councillors in certain areas.

(II) Engagement Meetings

In its operations as per the oversight responsibility, MPAC in Fetakgomo Tubatse municipality undertakes several engagements meeting with other stakeholders. In scrutinising the reports, the committee meets the top management and executive committee to solicit further understanding of the reported items. This is done mainly for oversight purpose on the executive committee. Oversight makes sure that the executive conforms to legislative intent and does not behave in a manner that allows maladministration, inadequacy, improvidence or corrupt practices. For instance, in terms of Oversight report, item SC35/2019, MPAC invited both the top management and executive committee to a meeting in December 2019 to attest verbally their written responses to MPAC's questionnaire. In that meeting MPAC requested management to give detailed responses and mitigating factors in writing in order to minimize further questions during engagements. In terms of operational programme, the committee also meets the Internal Audit unit and municipal Audit Committee. In most cases the meeting with top management and executive was done as a follow-up to clarify the responses on the questionnaire. The meeting with the Audit Committee was done in order to solicit further clarification on the reports. For instance, MPAC met the Chairperson of Audit Committee on the 10th of December 2020 at municipal regional offices, Apel whereby the committee requested the chairperson of the audit committee to unpack their concerns as

stipulated in their report which among others included companies being appointed on several times as against others, legal issues, legacy payments and unavailability of evidence.

(III) Submitting Oversight Reports to council

Whilst other portfolio committees may be delegated an oversight function, the MPAC as posited by MPAC Guide and Toolkit (2018) is the main oversight body in terms of the policy guidelines issued by National Treasury, COGTA and SALGA in 2012. In terms of section 127 and 129 of MFMA 56 of 2003, MPAC has to compile an Oversight Report on Annual Report. The Act further dictates the municipality to consult with local communities. In order to exercise oversight over the executive, the MPAC should be constituted as a Section 79 of Municipal Structures Act. In terms of the Guide and Toolkit, MPAC shall report to council not less than once per quarter or as its oversight responsibility requires. Oversight as posited by Guide and Toolkit means to watch somebody or something and make sure that a job or activity is done correctly. Oversight includes Watchfulness; Monitoring, review, and evaluation; Performance assessment; Supervision and Control. Oversight ensures that the executive complies with the intent of the legislature and does not behave in a manner that allows maladministration, inefficiency, waste, or corrupt practices. Oversight takes different forms depending at what stage it is exercised. For instance, before implementation, the proposed action is approved; during implementation, the process during execution of policies, laws and programmes is monitored and assessed; after implementation it examines performance against the goals. Strong oversight promotes accountability in the sense that those whose actions and performance are monitored by a legitimate oversight body, are more likely to feel obliged to justify their action.

In terms of Fetakgomo Tubatse, MPAC is able to submit oversight reports on quarterly basis. However, the study here takes note of challenges regarding pre-submission and during-submissions. As a section 79 committee, MPAC reports directly to council. This means that councillors other than members of MPAC are exposed to MPAC reports for the first time in council meeting. That is where council considers and take resolutions in line with MPAC recommendations. However, in Fetakgomo Tubatse municipality, there were instances whereby MPAC reports were to be submitted to the Speaker's office before serving in the council meeting. Municipal council considers and resolves on MPAC reports in line with MPAC recommendations. There are however rare instances whereby council take resolutions that are different from what MPAC has recommended. For instance, on 12th December 2019 regarding investigation reports as per items SC38/2019; SC39/2019; SC40/2019 and SC41/2019, council sitting resolved to approve the reports with reservations pending further probing whilst MPAC has recommended for approval and application of consequence management.

2.5.2.2 Municipal Performance and the role of MPAC

According to Auditor-General's report of 2011/2012 MPACs, as oversight bodies, became operational in the province (Limpopo) only during the 2011-12 financial year, which created a huge gap in the accountability cycle in local government.

MPAC must develop its work programme annually and link such programmes to the overall planning cycle of the council and conclude with the evaluation of the annual report and the recommendations to the council when adopting the oversight report on the annual report of the municipality or municipal entity. Performance of MPAC is evaluated on its ability to execute the following primary functions of which include:

- To consider and evaluate the content of the annual report and to make recommendations to the council when adopting an oversight report on the annual report.
- To review information relating to past recommendations made in the annual report. This relates to current in-year reports, including the quarterly, mid-year and annual reports.
- To examine the financial statements and audit reports of the municipality and municipal entities and consider improvements against previous statements and reports.
- To evaluate the extent to which the audit committee and the AGSA's recommendations have been implemented.
- To promote good governance, transparency, and accountability in the use of municipal resources.

(I) Municipal Performance as per Auditor- General of South Africa

As per their audit mandate, the Auditor-General of South Africa posits that when operating as intended, the MPAC becomes one of the most critical role players in municipal oversight and governance and should have a positive impact on audit outcomes.

- Auditor-General Report of 2016/2017.

The Final Management Report of AG on 2.2 Matters to be brought to the attention of users on page 10 number 11 and 12, has the following to say in line with legislation, "As disclosed in note 42 to the financial statements, fruitless and wasteful expenditure to the amount of R3 064 485 was incurred due to interest on late payment of invoices". The report on number 12, is also indicating that, "As disclosed on note 43 to the financial statements, irregular expenditure to the amount of R56 241 875 was incurred due to the contravention of supply chain management processes". The above assertion by the AG indicates that

officials of Fetakgomo Tubatse municipality were contravening laws and policies without being held accountable. The committee also raised the issues regarding the AG's queries around performance report. The AG indicated on several occasion that he was unable to obtain sufficient appropriate audit evidence due to the lack of realistic, specific, and measurable targets on the SDBIP and the reported achievements were not supported by sufficient and appropriate evidence. The Auditor-General recommended that council should adequately capacitate members of MPACs to effectively discharge and carry out their oversight responsibilities.

- Auditor-General management Report: 2018/2019 Fetakgomo Tubatse.

The Auditor-General indicated on several occasions that they were unable to obtain sufficient appropriate audit evidence for the reported achievement as done on households receiving FBE for the set target of 8 484 households. He maintains that this was due to limitations placed on the scope of work, as the municipality does not have an adequate performance management system to maintain records to enable reliable reporting on the achievement of targets. The municipality used the Eskom summary of March 2018 to report on the actual performance/achievement in the annual performance report. The Auditor-General further indicated that they were unable to confirm the reported achievement by alternative means and consequently, they were unable to determine whether any adjustments were required to the reported achievement 8496 as reported in the annual performance report.

In addition, as postulated by Auditor-General, they were unable to obtain sufficient appropriate audit evidence for the reported achievement of the targets listed below. This was due to limitation placed on the scope of work, as the municipality does not keep a register for routine maintenance.

<i>Performance indicator</i>	<i>Planned performance target</i>	<i>Reported performance achievement</i>
<i>Rural roads regravelled in the municipality</i>	<i>16 Rural roads regravelled in the municipality</i>	<i>36 Municipal roads regravelled</i>
<i>Turnaround time in fixing potholes from the identified date</i>	<i>15 working days</i>	<i>Potholes are fixed within 12 days</i>

As per item 8 ISS.74-LED on Hawkers stalls reported achievement, Auditor-General did not agree with the evidence provided. According to AG the performance reported on the Annual Performance Report (APR) in relation to the indicator for number of existing hawkers stall serviced was not supported by sufficient evidence and therefore they are unable to confirm accuracy, validity, and completeness of the performance.

From the audit of performance information, we identified that the municipality does not have an approved road maintenance plan/priority list in place for the renewal and routine maintenance of roads infrastructure. Also, it does not have a road asset management system.

(II) Municipal Performance as per Annual Reports

In terms of Municipal Performance Management System, Annual Performance Report is the combination of all quarterly performance reports. The system further posits that at the end of each financial year the Performance Management Unit compiles an annual performance report from the quarterly performance reports. When compiling the report each information provided as achieved is verified against the evidence provided. Performance that cannot be supported by evidence is considered none performance. In reporting performance as per the system, Performance Management Unit develops a reporting template from the SDBIP/performance agreements and sends them to directors to populate progress made in that particular quarter. Heads of departments as per the PMS, consolidate reports from managers directly reporting to them into reporting template. The head of department goes through the reports and sign them off if agreeing with them or request more inputs or clarity if so needed. Heads of departments submit consolidated report of his/her department with the portfolio of evidence to the performance management unit. Performance management unit then consolidates the different departmental reports into a quarterly municipal performance report which ultimately aggregated into municipal annual report.

Section 121 of Municipal Finance Management Act, Act 56 of 2003 mandates Municipalities to prepare for each financial year an Annual Report for the following purposes:

- (a) To provide a record of the activities of the municipality during the financial year to which the report relates.
- (b) To provide a report on the performance against the budget of the municipality for that financial year; and
- (c) To promote accountability to the local community for the decisions made throughout the year by the municipality.

Section 127 (5)(a) of Municipal Finance Management Act, act 56 of 2003 requires that immediately after an annual report is tabled in council, the accounting officer of the municipality must in accordance with section 21A of municipal system act:

(a) Make public the annual report; and

(b) Invite the local community to submit representation in connection with the annual report.

- 2019/2020 Annual Report

In terms of the 2019/2020 Annual Report, Fetakgomo Tubatse Municipality had 82 institutional indicators/targets to perform. According to the report, by the end of the financial year, the municipality could only manage to achieve 30 indicators translated into 36% achievement and failed to achieve 52 indicators translated into 64%. As compared with the 2018/2019 Annual Report of 55% achievement, the municipal performance has dropped by 19%.

Performance of the municipality in the last three financial years in terms of percentage achievement in Key Performance Areas:

Key Performance Areas	2017/2018	2018/2019	2019/2020
Spatial Rational	43%	45%	17%
Institutional Transformation and Organisational Development	74%	43%	65%
Basic Service Delivery and Infrastructure Development	58%	52%	33%
Local Economic Development	72%	55%	20%
Financial Viability and Management	66%	32%	40%

Good Governance and Public participation	81%	69%	33%
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(iii) Municipal Performance as per Oversight Reports

According to section 129 (1) of MFMA, "the council of a municipality must consider the annual report of the municipality and of any municipal entity under the municipality's sole or shared control, and by no later than two months from the date on which the annual report was tabled in the council in terms of section 127, adopt an oversight report containing the council's comments on the annual report, which must include a statement whether the council"

(a) has approved the annual report with or without reservations;

(b) has rejected the annual report; or

(c) has referred the annual report back for revision of those components that can be revised.

- Oversight on 2017/2018 Annual Report.

The oversight report on the 2017/2018 Annual Report confirmed having scrutinised and interrogated the report in line with the mandate as alluded by the said pieces of legislations. As part of the content of the report, the committee questioned the authenticity of some responses from the executive committee on the questionnaire. For instance, on the status of the project regarding Radingwana sports complex, MPAC dismissed the response that the project was completed. MPAC has visited the project as part of project oversight, and found that the executive committee response did not tally with the status of the project on the ground. The project was in a state of decay even before it can be utilised.

As part of enhancing accountability and performance, MPAC recommended the following in terms of 2017/2018 Annual Report:

- that departments always submit supporting documents as evidence to the achieved targets to council on quarterly basis.
- that municipalities cause the mines to assist in fixing water boreholes and broken pipes in the communities.

- that municipal manager invites department of public works in the province to clarify its programme of road maintenance in the municipality.
- that municipal manager facilitates processes of rehabilitating Ohrighstad-Penge road to alleviate congestion on R37 road.
- that departments should conduct market research before planning for projects.
 - Oversight on 2018/2019 Annual Report

In an attempt to strengthen accountability, MPAC recommended the following on the 2018/2019 Annual Report after realising that policies and legislations are not followed by some officials of the Fetakgomo Tubatse municipality.

- Forensic investigation be conducted on all appointments of service providers where the Auditor-General has raised queries and declared appointments as irregular or having contravened the SCM policy and the MFMA.
- that municipality reconfigures, strengthens and capacitates the SCM unit.
- that Council instructs the Municipal Manager to furnish MPAC with ID numbers of people alleged to have not declared their business interests as per item (iii) above for further investigations.

2.5.2.3 MPAC and accountability in Fetakgomo Tubatse municipality

MPAC in its responsibility of ensuring accountability in the municipality has to develop work programme on annual basis and to be linked to the overall planning cycle of the council. The activities of the committee have to conclude with the evaluation of the annual report by submitting oversight report with recommendations to be adopted by council.

In terms of Fetakgomo Tubatse municipality, the system to manage performance should cultivate accountability between a mandated and mandating body or the delegating and the delegated body. According to the system, the key question that a performance management tool answers in terms of its accountability function is: "Have we/they done what was supposed to be done, that we/they had committed to do and that has been budgeted for?"

In Fetakgomo Tubatse Municipality a Performance Management System is needed to ensure accountability between:

- The Administration and the Executive committee

- The Executive Committee and the Council
- Council and the citizens of Fetakgomo Tubatse Municipality (in their various forms of organizations)

2.5.2.4 Challenges encountered by MPAC in the municipality

According to Shai (2017), the GTM IDP (2013/14) revealed the following factors that prevent MPAC from functioning effectively in the municipality: "Limited resources, Inadequate powers and refusal to implement resolutions by the administration."

MPACs in the province only became operational during the 2011-12 financial year. They have conducted oversight for the first time in Limpopo regarding the annual reports of 2010-11. The Auditor-General however posited that at the time of the audit, most councillors were properly equipped and not ready to deal with this responsibility in a more effective and efficient manner that can see them holding officials accountable for poor outcomes. Consequently, councillors who were members of MPACs were therefore not adequately empowered with necessary skills to conduct effective oversight. In such circumstances as postulated by Shai, the most important functionary played by MPACs in the accountability cycle was not ineffective and to a large extent not given requisite recognition.

In his comments, the Auditor-General suggested recommendation in strengthening the operation and functioning of MPAC as follows:

- Efforts to capacitate the MPACs must be intensified by the key role players (CoGHSTA, provincial treasury, legislature, and SALGA).
- The legislature must regularly attend MPAC hearings to determine areas for improvement during the interrogation process.
- MPAC members should be selected with due care and should represent a wide range of experience and expertise available in the council.
- The MPAC must develop its work programme annually and link such programmes to the overall planning cycle of the council and conclude with the evaluation of the annual report and the recommendations to the council when adopting the oversight report on the annual report of the municipality or municipal entity.
- Audit committees to brief MPACs on key control challenges at the municipality.
- Gaps in the current MPAC guidelines on roles and responsibilities should be addressed.

Subsequent to this audit under the existence of the MPACs, as per the MPAC Guide and Toolkit (2016), the comments of the Auditor-General also suggest that even when MPACs are in place, committee members do not necessarily understand their role and often lack the basic skills necessary to ensure a robust committee engagement and careful scrutiny of the activities and decisions taken by the executive and administration.

2.6 CHALLENGES OF THE STUDY

MPAC needs resources for effective and efficient operational function. Administratively, as raised by numerous scholars regarding the study, availability of resources is the challenge facing most of the MPACs in the country. In Fetakgomo Tubatse municipality, MPAC has since the establishment of the municipality in 2016, operating without a dedicated staff until 2018 when they appoint an MPAC Researcher. The council secretary and one committee official were acting as makeshift staff. The committee was operating within the office of council secretary. According to MPAC Guide and Toolkit (2016), the committee should have three support staff, i.e., MPAC Researcher, MPAC Coordinator and MPAC Legal Officer. In terms of the operations of the committee which include investigations on financial matters, this study also suggests that there is a need for the financial officer within the support staff.

There is a lack of prescripts that enforce capacitating MPACs. There must be a legislative guide that enforces the establishment of fully fledged MPAC units or section in municipalities. As it stands now, it depends on the individual willingness of the municipality to capacitate MPACs. The required prescript should spell out that the chairperson of MPACs should come from the opposition parties just like at Provincial and National governments. It should also prescribe and enforce the appointment of the support staff needed to ensure the functionality of MPACs. If correctly capacitated, MPACs will be able to assist councils in ensuring distinction between legislative and executive authority. Currently, as per the Guide and Toolkit (2016) an oversight and accountability relationship are established without the formal or Constitutional separation of legislative and executive authority.

As posited by Auditor-General, MPACs in the province only became operational during the 2011-12 financial year. They have conducted oversight for the first time in Limpopo regarding the annual reports of 2010-11. The Auditor-General further notes that at the time of the audit, most councillors were ill-equipped and ill-prepared to deal with this responsibility effectively and to hold officials accountable for poor outcomes. Subsequent to that postulation, councillors who were members of MPACs were therefore not adequately empowered with the skills necessary to conduct effective oversight. The comments of the Auditor-General also suggest that even when MPACs are in place, committee members do not necessarily understand their role and often lack the basic skills necessary to ensure a robust committee

engagement and careful scrutiny of the activities and decisions taken by the executive and administration. In such circumstances, the critical role that MPACs played in the accountability cycle was ineffective and to a large extent undermined. Most of literature further posits poor working relationships between the MPACs, municipal manager, mayor, and speaker evident across several municipalities further undermines the MPAC's oversight role.

As per the concern of Auditor-General, when oversight structures, including MPACs or Audit Committees voice concerns with the executives and managements on handling of service delivery performance and audit and financial governance challenges, such concerns are often not heard beyond council chambers. An example was cited regarding community engagements on the contents of the Annual Report which can therefore be strengthened as information therein provide the transparency and accountability links between communities and council. According to Pellizzo *et al.*, (2006), "as public opinion becomes more interested in government expenditures and accounts and pays more attention to how the government allocates resources, the government has an additional incentive to improve its financial accountability, and to avoid possible allegations of ineffective management of public resources."

According to Celestine (2019) under the heading ***Public Choice Theory and Organizational Practices*** as postulated by John F. McEldowney, politics is an important behavioural process in organizational settings and the PAC is no exception. Under the public choice theory, the behaviour of PAC members is presumed to be at two extremes, firstly, they are self-interested utility maximisers, motivated by factors like patronage, power, public reputation, and salaries. Secondly, PAC members may also be characterized as individuals who will work in the public interest; ensuring that laws and practice passed at SLA are working; having pride in their performance; and also, wishing to best serve the public. Hence, balancing their behaviour along these two extremes will be a challenge to all PAC members.

According to Municipal Guide and Toolkit (2016), "Municipal Public Accounts Committees experience turnover of councillors at least every five years due to the cycle of local government elections." This view implies that MPACs therefore often take office as a new committee with new incumbents ready to exercise oversight but often are lacking oversight expertise, experience, and skills. The main thrust of this Guide and Toolkit is an attempt to accelerate learning by new incumbents to enable them to actively engage in oversight activities, as soon as possible but the main challenge is the lack of legislative authority in most activities of MPAC in the document.

2.7 CHAPTER SUMMARY AND CONCLUSION

The chapter has outlined and revealed various thinking of different scholars on how important are MPACs in ensuring enhancement towards proper governance and accountable functionaries in municipalities. In terms of the operations of the committee which includes investigations on financial matters, this study concludes that capacitating MPACs is paramount. According to van Niekerk and Dalton-Brits (2016), "MPAC was established to assist the municipal council in holding executive and municipal administrations to account, and to ensure the effective and efficient utilisation of municipal resources

In his study of PACs, McGee (2002) as per Pellizzo *et al.*, (2006) identified three main determinants of the functionality of PACs (where reference is on MPACs as per the study) which are institutional capacity, institutional design and the behaviour and functioning of the committees. According to them, for the PACs to function properly, there should be formal powers with the importance of having broad directive and the liberty to select what has to be put under investigation. Accordingly, this can be successfully achieved if the chairpersons of MPACs can come from opposition party just like in the province and national governments. Partisanship would weaken the reliability and the legality of the analysis, the investigation, the conclusions, and the recommendations of the committee itself. According to Magongo (2016), South African democracy has three main enemies which are poverty, inequality and unemployment. He further postulates that these three challenges are a threat to the state if they persist for too long without being arrested by all social partners of the state.

In concluding literature review, this study suggests that for MPACs to enhance performance in the municipality there must be a clear focus on accountability. McGee (2002) as cited by Pelizzo *et al.*, (2006) postulate that "having a clear focus on accountability is one way to instil a unity of purpose among different parties." He further argued that this will help at all stages of a committee's work - selecting issues, carrying out an enquiry, and drafting a report. The study as postulated also by McGee (2002) further suggests that "diligence and skill of committee investigations depend on factors such as bipartisan co-operation, good chairmanship, and the ability of individual members to probe reluctant witnesses.

According to Makhado *et al* (2012) the effectiveness and efficiency of the Public Accounts Committees is primarily based on how best the Committee conduct its oversight functions and how best they hold the Executives accountable for the use of public resources. Haque (2000:607) as cited by Sikhakhane (2011) argues that political neutrality of public officials, has been challenged by the increasing power of political office bearers to exert influence on the public service. Decisions on the appointment, dismissals and retirement of top officials are increasingly being based on political considerations and the preferences of politicians. This politicisation of the municipal service impacts negatively on political neutrality and ultimately public accountability.

CHAPTER THREE

RESEARCH METHODOLOGY

3.1 INTRODUCTION

This study investigated the role of municipal public accounts committee in enhancing accountability and municipal performance in Fetakgomo Tubatse Local Municipality. To realise the goal of the study, the researcher had to decide on the research methodology and methods appropriate for use. Thus, this chapter serves to provide details on the research methodology and methods the researcher has adopted for the study. Research methodology denotes a systematic technique that guides research and how it should be executed (Igwenagu, 2016). In its common parlance, research methodology involves a “theoretical analysis of methods and principles linked to a branch of knowledge” (Mohajan, 2018). Typically, it delineates and sheds light on concepts that include, inter alia, research paradigm, strategy of inquiry, selection of suitable participants, data collection, analysis and interpretation, ethical considerations and issues pertaining to trustworthiness (Melnikovas, 2018).

3.2 CHOICE AND RATIONALE OF THE RESEARCH DESIGN

Research design is defined as the procedures for collecting, analysing, interpreting, and reporting data in research studies. Nieuwenhuis (2007), as quoted by Maree (2020), defines research design as “a plan or strategy that moves from the underlying philosophical assumptions to specifying the choice of respondents, the data collection techniques to be used, and the data analysis to be performed” (Maree 2020). The basic principle of the research design is based on the choice of the three research approaches: qualitative, quantitative and mixed-method approach. The choice of design depends on the aim of the study. According to Creswell (2008), “research design selection is also based on the type of research problem or topic to be addressed, the researchers' personal experiences, and the audience of the study.” Creswell (2008) described the three approaches as follows:

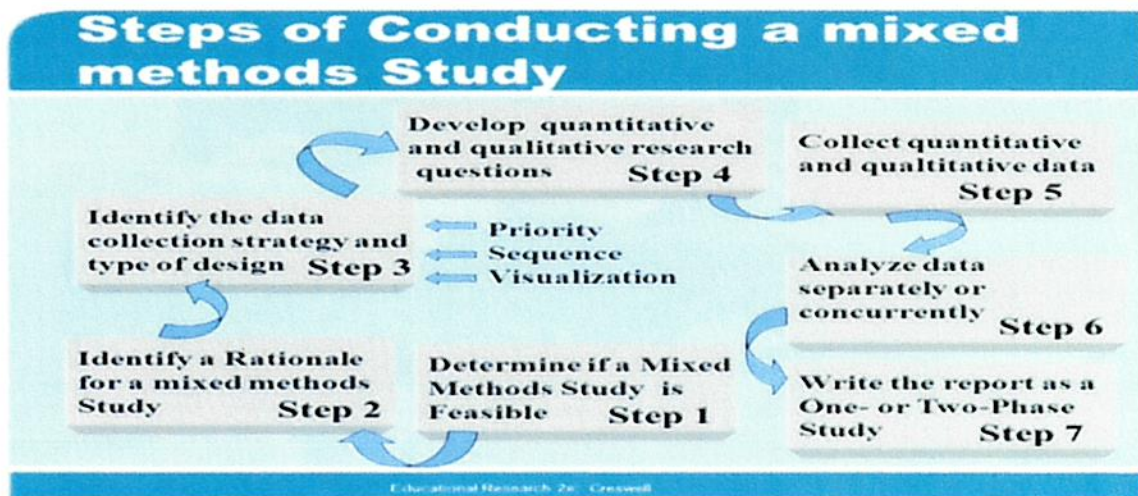
- Qualitative research is a means of discovering and making sense of the meaning that individuals or groups attach to a social or human problem.
- Quantitative research is a way that can be adopted to test objective theories by examining the relationship between variables.
- Mixed methods research is an investigative approach that puts both qualitative and quantitative forms together.

For the purpose of this study, a convergent mixed-method research design was used. According to Molina-Azorin (2016), "convergent mixed-method research involves a method of conducting research that involves collecting, analysing, and integrating both quantitative and qualitative research into a single study." The reasons for the researchers' decision to use a convergent mixed-method research design are threefold: First, a combination of both quantitative and qualitative methods in data collection provides a better understanding of the phenomena under study than either approach alone. Second, this research design brings together the strengths of both research approaches, allowing the researcher to gain a more comprehensive insight into the research problem (Mahato *et al.*, 2018). Third, the convergent mixed-method research design is pragmatic in that it uses both quantitative and qualitative approaches together to substantiate the results, as it combines both the how quantitative and why qualitative questions. In practice, this method has the potential to provide empirical results that can validate each other (Molina-Azorin, 2016).

To be specific, the researcher has chosen this research design because the research involved an in-depth understanding on how the role of MPAC enhances accountability and municipal performance in Fetakgomo Tubatse municipality. In other words, the research is based on mixed methods approach whereby on some instances, both qualitative and quantitative has to be utilised. The approach is therefore informed by the types of questions which seek to get an in depth understanding of the issue being researched. However, because of other limitations, the study has employed mostly quantitative method in collecting data. The study is focusing on understanding the relationship of MPAC with special focus on accountability and municipal performance. The research is more of exploratory and less explanatory.

Significantly, the eight (8) steps of conducting a mixed method study offered by Creswell (2013) shall inform the entire process of the chosen convergent mixed-method research design.

Figure 3.2.1: Steps of conducting a mixed-methods study (Creswell, 2013)



3.3 STUDY AREA

The study has been conducted at Fetakgomo Tubatse municipality. The research has however been based in municipal's head office in Burgersfort town and the regional office in Apel.

Figure 3.3.1: Map showing Fetakgomo-Tubatse Local Municipality location



Source: Google Maps

3.4 POPULATION

Brink (2012) defines population as “a group of people of interest to the researcher.” However, there are two population strands, namely the target population and the accessible population. A target population

includes a whole set of individuals who meet the sampling criteria, while the accessible population refers to the population that a researcher has access to, since it is usually rare for a researcher to access the entire population (Ngwenya & Ramukumba, 2017).

In this study, the target group includes all members of the municipal public finance committee, local councillors and senior officials in the local municipality of Fetakgomo Tubatse. The accessible population, on the other hand, is intended to include members of the municipal public finance committee and local councillors who volunteer and agree to participate in this study.

3.5 SAMPLING

When conducting a research inquiry, it is inherently impossible for a researcher to assess or study every single element of a population (Alvi, 2016). Therefore, it is crucial to carefully select a small representative sample of the population from which to draw the conclusions (Lameck, 2013). According to Gentles *et al.* (2015), sampling refers to the “selection of specific data sources from which to collect data in order to achieve research goals.” However, the researcher in this study views sampling as a nonlinear process of identifying and selecting a specific list of respondents and records that contain data essential to answering the research questions. Strauss and Corbin (1998) equate the researchers' attempt in this regard to knowing where to go to get the data.

3.5.1 Sampling strategy

Sampling is a careful and thoughtful process of identifying and selecting relevant entities from which to extract data hence it cannot be done haphazardly and in a vacuum. Therefore, a sampling strategy is required to ensure the collection of credible and reliable data. In this research study, the use of a purposive and convenience sampling strategy was intended to provide an essential goodness of fit in obtaining the necessary data relevant to the achievement and addressing of the objectives of this study. With that said, a purposive sampling strategy was utilised to MPAC members who participated in this study. In the same vein, a convenience sample strategy was used to select local councillors who also volunteered to participate.

Yin (2011:311) defines purposive sampling as “the selection of participants or data sources to be used in a study based on their expected richness and relevance of information to the study's research questions.” That is, the logic and power of purposive sampling lies in the selection of information-rich cases for in-depth study. According to Patton (2015), “information-rich cases are those cases from which a researcher can learn much about questions central to the purpose of the investigation.” On the hand, a convenience

sampling strategy refers to a non-probability sampling wherein potential respondents are selected because of their availability to answer the research questions.

3.5.2 Sample size

From the larger group of respondents, a sample of potential respondents who met the specified criteria was selected. The selection of the appropriate sample size was based on the use of a rule of thumb recommended by Ritchie and Lewis (2003). The latter posit that a sample size should be determined according to the type and depth of data a researcher seeks to obtain to answer the research question(s). Given the mixed-method nature of this research study, the researcher selected a sample of eight MPAC members and 15 local councillors associated with the local municipality. A total of 23 respondents took part in this study.

3.5.3 Inclusion criteria

MPAC members

Respondents in this category had to meet the following criteria for inclusion:

- Be not on a learnership, internship and/or apprenticeship programme;
- Be a permanent employee of the local municipality and possess not less than three years of practice experience in his or her responsibilities' respectively.
- Be willing to voluntarily answer questions contained in the semi-structured questionnaire.

Local councillors

For every local councillor to be included in this research study, they had to:

- Have lived in the jurisdictional areas of the local municipality for a period not less than five years;
- Have reasonable understanding of the municipal systems of accountability and performance;
- Be able to read and write so as not to encounter challenges in completing the questionnaire.
- Be willing to dedicate time for answering research questions contained in the semi-structured questionnaire unreservedly.

3.6 DATA COLLECTION

Data collection denotes a process that a researcher must follow in order to collect and collect information by means of a carefully established method(s) from selected respondents and other relevant sources in order to find answers to the research problem through their answers and to test the assumptions and

evaluate the results of a research study (Moser & Korstjens, 2018). The researcher used a single data collection instrument, which is a semi-structured questionnaire, to collect data relevant to the central objectives and questions of this study. A semi-structured questionnaire is a print document that is prepared beforehand by the researcher and contains a list of well thought out and focused closed and open-ended questions that are focused on the research objectives. The questions that were entailed in the semi-structured questionnaire did serve as a guide for the gathering of information essential to answering the research questions.

3.6.1 Data collection procedure

Denscombe (2007), Dilshad and Latif (2013) postulate that a researcher must clearly delineate the procedure followed when collecting data essential to answering a research question. In the same vein, the following data collection procedure was followed by the researcher:

- The researcher identified potential respondents through professional networks established with the local councillors, the MPAC members and the senior management officials.
- Information letters explaining the purpose of the research study were distributed to identified potential respondents with requisition letters for participation in the study.
- Potential respondents who were interested in participating in the study were requested to contact the researcher for further information on the nature of the study.
- After receiving countless interests to participate in the study from the potential participants, informed consent forms together with the semi-structured questionnaires were distributed both in person and through the respondents' electronic mail addresses.
- The researcher collected the completed questionnaires in-person from all the respondents which were easier because they all report at the municipality on various days which made it easy for many respondents to drop them at the researcher's office.

3.7 DATA ANALYSIS

In its rawness, data has no significant meaning. For data to have meaning in the context of a research study, it must be thoroughly and systematically analysed and interpreted by a researcher. This is done to gain insights into themes, patterns and associated meanings (Nieuwenhuis, 2007). Schwandt (2007) further adds that data analysis is a non-linear process of applying deductive and inductive logic to bring order, structure and meaning to the mass of data collected. Importantly, data cannot be analysed and interpreted in a vacuum. A researcher must identify and apply a specific empirically supported method for managing collected data and deriving meaning from it (Kreuger, Neuman, & Robson, 2011).

As this study was a mixed method and both qualitative and quantitative data were collected, qualitative data were analysed thematically while quantitative data were analysed through descriptive statistics. The descriptive statistics is a collective name for several statistical methods that are used to organise and summarise data in a meaningful way (Maree, 2020). Descriptive statistics can further be divided into two ways of representing or describing data which are graphical ways and numerical ways.

The study employed the following numerical ways of describing the location and the spread of a distribution as explained by Maree, (2020):

- Mode: refers to the value that occurs most frequently.
- Median: refers to the middle value of the distribution.
- Mean: refers to the most commonly used measure of a location and is calculated as the arithmetic average of all the data values.
- The range: refers to the difference between the highest and the lowest value.

3.8 TRUSTWORTHINESS

Findings that emerge from a research study must be adequately trusted to inform appropriate conclusions and recommendations. The need for such rigorous conclusion requires that a researcher addresses the pertinent issues of trustworthiness as it relates to mixed methods research. This is so because qualitative and quantitative research approach utilises distinct measures to establish the extent to which research findings are rigorous, valid and credible. For a mixed methods researcher, trustworthiness of a research inquiry is pursued by satisfying four criteria set by Guba in Smith and Hodkinson (2008). This criterion includes establishing credibility, transferability, dependability and confirmability of the findings.

3.8.1 Credibility

In order to ensure the truth-value of the findings, the researcher ascertained the extent to which the findings are sensible, adequately described the participants' perspectives and truthfully represented the subject theme being studied (Lietz & Zayas, 2010). In this research project, the following provisions were followed to promote credibility of the findings:

➤ Emphasis of participants honesty when collecting data

During the solicitation of potential respondents consent to participate in this research study, the researcher made it clear to them that participation is voluntary. For the respondent who wilfully decided to participate, the researcher informed and emphasised unto them the essence of expressing their honest opinions. This was significant in that there was no right or wrong answer in responding to the research

questions. In précis, only honest ideas, opinions and experiences regarding the subject being studied were anticipated.

➤ **Competence of the researcher**

The subject of this research inquiry is within the researcher's area of expertise. This is so because the researcher's competence and experience in a particular field of expertise can be drawn into conducting credible investigations that reveal trusted findings (Kvale, 2007). In this regard, the researcher has more than ten years practice experience working with MPACs. Importantly, the research methods utilised by the researcher were transparent so as to foster the credibility of the findings accrued. Moreover, the researcher adhered to professional and research ethical standards.

3.8.2 TRANSFERABILITY

Transferability denotes deciding on the question of whether the accrued findings relate to other settings (Shenton, 2004). For the purpose of this research study, the researcher documents all the research processes undertaken during the implementation of this study. This was essential to maintaining an audit trail. An audit trail denotes a systematic recording and presentation of information about the material gathered and the processes embarked on in a qualitative research project (Bowen, 2009). The essence of the latter was to increase trustworthiness of the research findings as all research processes and decisions were visible and verifiable by a colleague (an independent person) (Cutcliffe & McKenna, 2004).

3.8.3 DEPENDABILITY

According to Gasson (2004) and Morrow (2005), dependability relates to a "determination of the consistency of the research results over time, across researchers and analysis techniques." In this research study, the researcher made use of his colleagues to help peruse and remark on all facets of the inquiry including the specificity of the research design, data gathering and analysis as well as the accrued findings. This was done so as to enable them to ascertain if the conclusions reached could be similar to the researcher's.

3.8.4. CONFIRMABILITY

Confirmability can be defined as the degree to which the findings of the research study could be confirmed by other researchers. Confirmability is concerned with establishing that data and interpretations of the findings are not figments of the imagination, but clearly derived from the data. Confirmability is often demonstrated by providing an audit trail that details each step of data analysis and

shows that your findings aren't coloured by conscious or unconscious bias but accurately portray the participants' responses

3.9 CHAPTER SUMMARY AND CONCLUSION

Finally, chapter three presents the description of the research process. As postulated in the introduction. The chapter also describes the different stages of the research, which include the study area, the study population including the selection of the respondents, the data collection process and the data analysis process. While this chapter is primarily concerned with research methodology and methods, the next chapter deals with the analysis and interpretation of the data collected.

CHAPTER 4

ANALYSIS AND INTERPRETATION OF THE STUDY RESULTS

4.1 INTRODUCTION

The previous chapter addressed the researchers' choice of methodology and methods used in this study. The reasons for the appropriate methods that enabled the researcher to collect data essential to answering the main research questions of this study have been given. However, this chapter presents the analysis and interpretation of the collected data by the researcher. Importantly, the process of data analysis was performed concurrently with data collection to allow the researcher to become familiar with the new knowledge contained in the data for accurate interpretation. Data analysis refers to a process in which the researcher reads through the collected data and breaks it down into smaller and manageable parts in order to understand the meaningful responses of the respondents, which are crucial in answering the main research question. The interpretation of the analysed data is also a carefully thought out process in which the researcher, guided by the research objectives, establishes the meanings that are contained in the data.

Against this background, this study had four objectives, namely to determine the composition of the municipal public finance committee in the local municipality of Fetakgomo-Tubatse; analyse the specific role of the municipal public finance committee in the municipality; examine the scope of accountability and performance in the municipality and examine how the role of the municipal public accounts committee helps improve accountability and performance in the municipality. To achieve these goals, the researcher selected a purposive sample of eight MPAC members and 15 local councillors in the local municipality. The respondents' experiences on the subject of this study were recorded using the semi-structured questionnaire. Of the twenty-three semi-structured questionnaires personally distributed by the researcher, all of the questionnaires were returned and collected. This response rate was high at 100%, allowing the researcher to perform analysis and interpretation.

As the researcher used a mixed-method approach in data collection, the collected qualitative data was analysed thematically, while the quantitative data was analysed manually and presented in the form of graphs and tables. In the same way, the qualitative data analysed are presented by delineating the respondents' narrative quotes. In particular, the researcher presents the analysed data in accordance with the group of respondents who participated in this study, starting with the MPAC members, followed by the local councillors and senior community officials. An analysis of the examined documentation was also carried out.

4.2 PRESENTATION OF THE RESULTS

4.2.1 DATA OBTAINED FROM THE MPAC MEMBERS

4.2.1.1 Demographic information of the respondents

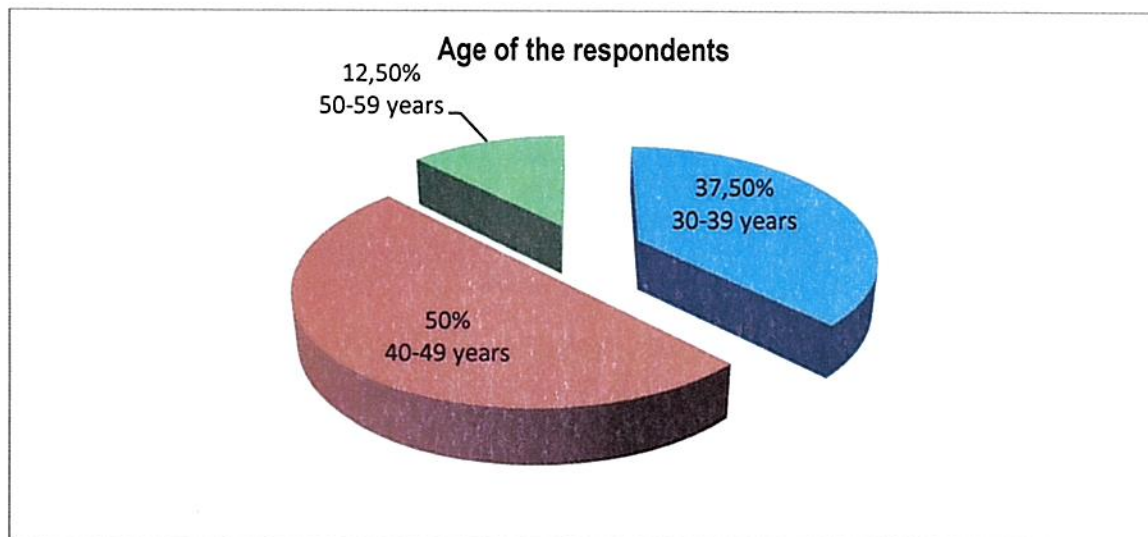
The demographic information of the respondents described in this section includes the gender, age group, educational level and racial classification of the respondents.

Table 4.1: Gender of the respondents

DEMOGRAPHIC INFORMATION OF THE RESPONDENTS		
Gender	Number	Percentage
Males	5	62.5%
Females	3	37.5%

Table 4.1 shows the gender of the respondents in relation to the members of the MPAC. According to Table 4.1, the number of male respondents was higher than that of females. More specifically, male respondents accounted for 62.5% (N=5), while female respondents accounted for 37.5% (N=3). This gender disparity between male and female respondents is representative of the gender imbalances in local government, where women's inclusion in employment opportunities remains a challenge.

Figure 4.1: Age distribution of the respondents



Referring to Figure 4.1, none of the respondents were in the 20-30 age groups. However, this suggests that the larger number of MPAC members (N=5), accounting for 50% of all respondents, were aged between 40 and 49. Therefore, the rest of the participants belonged to the age group 30 to 39 years (N=3) who made up 37.5% and 50 to 59 years (N=1) who made up 12.5%. Based on the age of the

respondents, it may be important that the municipality provides appropriate employment opportunities for young people and facilitates their participation in MPAC activities to ensure appropriate transfer of skills.

Table 4.2: Educational level of the respondents

Gender	Primary		Secondary		Graduate		Post-graduate	
	No.	%	No.	%	No.	%	No.	%
Males	-	-	1	12.5%	1	12.5%	1	12.5%
Females	-	-	2	25%	1	12.5%	2	25%
Total	-	-	3	37.5%	2	25%	3	37.5%

Table 4.2 shows the level of education of the respondents. Inquiring about the level of education of the respondents was important to determine the skill level of the municipal officials charged with the responsibility of ensuring that they carry out their responsibilities with merit. In this regard, Table 4.2 shows that more women (N=2) held a postgraduate degree than their male counterparts, who accounted for only 12.5% (N=1). However, there were equal numbers (N=1) for men (12.5%) and women (12.5%) who had a college degree. Regarding secondary education, the number of women (N=2) accounted for 25% who completed secondary education compared to the men (N=1) who had the same educational qualification.

4.2.1.2 Respondents' knowledge of spheres of government

Table 4.3: Respondents' knowledge of spheres of government

Areas of knowledge of spheres of government	Number (N=8)	
	Yes	No
4.2.1.2.1 South Africa has three spheres of government	8	-
4.2.1.2.2 Municipalities fall under local sphere of government	8	-
4.2.1.2.3 SCOPAs are found in the national and provincial government	2	6
4.2.1.2.4 SCOPAs are established to hold executive functionaries accountable	8	-
4.2.1.2.5 MPACs play oversight in local sphere of government	8	-

According to Table 4.3, the respondents had to state their knowledge of the identified specific knowledge areas. The results indicated that all participants affirmed the existence of the three spheres of government in South Africa and the understanding that municipalities fall under the auspices of the local sphere of government. However, there were differences as to whether the SCOPAs can be found in the national and provincial governments. The number of respondents who agreed with the statement was two, while six disagreed with the statement. Regarding the statement on the establishment of SCOPAs to hold

executive functionaries to account and the role of MPACs in overseeing local government, all respondents agreed.

4.2.1.3 Respondents answers on additional roles of MPACs

Respondents indicated that additional responsibilities of MPACs include evaluating local government reports, particularly annual reports, to make recommendations on the proper use of public finances and to ensure that council recommendations are implemented properly and in a timely manner to prevent the misappropriation of municipal and/or public funds. In this regard, it became persuasive that respondents were familiar with the roles of MPACs as provided for in Section 79 of the Municipal Structure Act (117 of 1998) and the Municipal Finance Management Act, particularly Sections 32, 127 and 129 are important to guide the roles of the MPACs.

4.2.1.4 Respondents ratings regarding the efficacy of council in enhancing accountability and performance in the local municipality

Table 4.4 Efficacy of council in enhancing accountability and performance in the municipality

Performance indicator/s	Strongly disagree	Disagree	Not sure	Agree	Strongly agree
Holding meetings as per programme		2	1	4	1
Taking and implementing resolutions		2		3	3
Making follow-ups on resolutions taken		1		4	3
Taking and implementing resolutions recommended by MPAC	1	2	1	3	1
Resolving and implementing Auditor-General's findings	2	1		3	2
Discussing and holding executive functionaries accountable		1		4	3
Discussing and resolving on reports from ward committees	2			5	1
Adopting and implementing performance management system	1			4	3
Adopting and implementing municipal policies			3	3	2
Holding Officials and Councillors accountable to their actions	1	3		4	

Respondents were required to indicate their degree of agreement or disagreement on the effectiveness of the council in improving accountability and performance in the municipality, as indicated in Table 4.4. The results obtained showed that a larger number of participants agreed that the Council held meetings according to the programme. Similarly, the respondents who mostly agreed that the Council takes decisions and implements them also agreed that the Council's recommendations are constantly taken into account and implemented. Although a majority of respondents agreed that the Council adopt and implement the Auditor-General's resolutions, a significant number of respondents also disagreed. Although one respondent disagreed with degree to which the Council is holding the executive accountable, a majority of respondents gave affirmative answers. Similarly, respondents agreed, albeit not strongly enough, that there is sufficient discussion within the council about municipal reports and the establishment and implementation of performance management systems. However, as shown in Table 4.4, an overwhelming number of respondents agreed that the council adopts and implements municipal policies. Statements as to whether municipal officials and councillors are being held accountable produced equally conflicting data in part, with neither side of the participants strongly agreeing or strongly disagreeing.

4.2.1.5 Respondents ratings on the overall performance of the municipal council

Table 4.5: Assessment of overall performance of the municipal council

Very bad	Bad	Good	Very good	Excellent
		4	3	1

Respondents' ratings of the overall performance of the local council show that the majority of respondents rate the council as good, with a significant margin of respondents rating it as very good.

4.2.1.6 Respondents ratings on the relationship between the municipal council and MPAC in the municipality

Table 4.6: Relationship between the municipal council and MPAC in the municipality

Very bad	Bad	Good	Very good	Excellent
		4	3	1

The adequacy of the relationship between the municipal council and MPAC ranges between good and excellent. This implies that respondents are satisfied with the relationship between the municipal council and the MPAC.

4.2.1.7 Respondents perceptions towards existence of challenges faced by council in ensuring accountability in the municipality

Table 4.7: Challenges faced by council in ensuring accountability in the municipality

	(N=8)	%		(N=8)	%
Yes	7	90%	No	1	10%

The researcher sought to understand whether the respondents are aware of the challenges that the municipal council faced in ensuring accountability. According to the results obtained as highlight by the table 4.7 above, the majority of the respondents (N=7) agreed that there are challenges facing municipal council whereas only 1 respondents (10%) disagreed. Of the respondents who indicated that there are challenges, lack of willingness on the municipal council to enforce accountability through enactment of appropriate remedial measures was cited as the major challenges facing the municipal council and potentially impeding its efforts to promote accountability in the local municipality.

4.2.1.8 Respondents answers regarding the challenges the council encounters in ensuring accountability in the municipality

Respondents were required to indicate whether, if any, they see any challenges that the Council faces in promoting accountability in the community. Based on the data collected in this regard, respondents agreed that there are challenges. Of those respondents who agreed that there are challenges, they cited the municipality's unwillingness to expedite the implementation of council decisions as a key obstacle undermining the effectiveness of the council's commitment to promoting accountability. In addition, respondents noted that while the Council demonstrates its commitment to promoting accountability, its functionality and proximity to those tasked with implementing its decisions makes enforcement of compliance even more difficult. One respondent adequately summarised the difficulties encountered by the Council, stating that:

"In as much as we are expected to hold the officials accountable...we belong to the same institution and have close-knit working relationships with some of them, even personal. So, subjectivity often creeps in when we have to reprimand these people because they are part of us." (R7)

4.2.1.9 MPAC's effectiveness in enhancing accountability and performance in Fetakgomo-Tubatse Local Municipality

The researcher elicited the respondents' views regarding the efficacy of MPACs in enhancing accountability and performance in the municipality. The results obtained in this regard showed that the

respondents were in strong agreement with the statements that the MPACs are holding meetings as per annual programme and are making recommendations to council. In the same vein, the respondents did agree that follow-ups are being made on council resolutions from MPAC recommendations and other resolutions taken by the council. Nevertheless, the respondents expressed their uncertainty with regard to the degree to which the MPACs are following-up on council regarding Auditor-General's findings and the scrutiny of the reports from council. Although the respondents were certainly in agreement with the statement that hearings are being conducted on issues identified from the reports, a significant number of the respondents were not in agreement with the statement that interviews on councillors are being conducted regarding issues identified in the reports. Thus, the majority of the respondents agreed that oversight reports are being tabled by the MPACs.

4.2.1.10 Respondents citations of the reasons for the establishment of MPACs

Table 4.8: Reasons for the establishment of MPACs

Reason/s	Not agree	Agree	Strongly agree
To play oversight in the municipality		8	
To play oversight to Executive committee.		1	7
To ensure that Executive committee and Management are accountable.		8	
Enhance accountability and performance in the municipality.		8	
Ensure that municipal resources are utilised economically, efficiently and effectively.		5	3

Table 4.8 shows respondents' responses to what they perceive as reasons for establishing MPACs in the local community. From the researcher's closed statements, respondents had to select those that best described their views. In this sense, a majority of respondents agreed (N=8), and in some cases strongly, that MPACs were established to exercise oversight to ensure executive officials are accountable and resources are used economically, efficiently and effectively.

4.2.2 DATA RECEIVED FROM THE LOCAL COUNCILLORS

4.2.2.1 Demographic characteristics of the local councillors

Table 4.9: Respondents demographic characteristics

		N=20	%
Gender	Males	12	60%
	Females	8	40%
Race	Black African	18	90%
	Caucasian	2	10%
	Asian	-	-
	Other (Specify)	-	-
Age	20-29	2	10%
	30-39	3	15%
	40-49	11	55%
	50-59	4	20%
Educational level	Primary	-	
	Secondary	11	55%
	Graduate	7	35%
	Post-Graduate	2	10%
Home language	Sepedi	18	90%
	English	2	10%
	Other (specify)	-	-

Table 4.9 shows the biographical characteristics of the local councillors who participated in this study. According to table 4.9, the number of male respondents was higher than the females. This can be seen as the female respondents (N=8) constituted 40% while the male respondents (N=12) constituted 60% of the total number of respondents. This disparity in gender representation shows that despite the efforts within communities to ensure equal gender representation in their political constituencies remains a significant challenge due to the low participation of women in the political arena. The larger number of

the respondents was black African (90%) compared to other racial groups. In this vein, this disparity was to be expected owing to higher prevalence of black Africans in the communities served by the local municipality. With regard to age group, a critical mass of the respondents (N=11) were in the 40-49 age group while few respondents (N=2) were at 10%.

Again, these statistics indicate that the minority number of youth take part in local councillorship activities in the local municipality. Of the 55% of the respondents (N=11) had secondary level education while only two respondents (10%) had post-graduate education. Although the number of graduate (N=7) among the local councillors has increased significantly, this represents a satisfactory and growing trend which implies that the skills levels and competence among local councillors. The majority of the respondents (N=18) speak Sepedi as compared to English speaking respondents (10%). Despite the respondents (90%) citing Sepedi as their mostly spoken language, these respondents are also able to express themselves in the English language which made it easier for them to complete the semi-structured questionnaire furnished to them.

4.2.2.2 Respondents understanding of the regarding the local sphere of government

Table 4.10: Respondents understanding of the local sphere of government

Statement/s	Frequency			
	YES		NO	
	No.	%	No.	%
South Africa has three spheres of government	20	100%	-	-
Municipalities fall under local spheres of government	20	100%	-	-
SCOPAs are found in National and Provincial spheres	15	75%	5	25%
SCOPAs are established to hold executive functionaries accountable	20	100%	-	-
MPACs play oversight in local government sphere	20	100%	-	-

Table 4.10 shed light on the respondents' understanding of the local sphere of government. As table 4.10 indicates all of the respondents understand that the South Africa's system of governments is constituted of three spheres including the local government. Furthermore, these respondents understand that the local sphere of government is inclusive of municipalities and that SCOPAs and MPACs are established to strengthen accountability in municipal governance through exercise of oversight of the executive functionaries. However, on 25% of the respondents (N=5) did not understand the question on whether SCOPAs are found in both the national and provincial spheres of government.

4.2.2.3 Respondents ratings of council efficacy in implementing activities that enhance accountability and performance in Fetakgomo Tubatse municipality

Table 4.11: Council implementation of activities that enhance accountability and municipal performance

	Frequency				
	S.D	D	N.S	A	S.A
Holding meetings as per annual programme	5%	-	-	45%	50%
Taking and implementing resolutions	-	40%	-	60%	-
Making follow-ups on resolutions taken	-	20%	-	80%	-
Taking and implementing resolutions recommended by MPAC	-	65%	-	35%	-
Resolving and implementing Auditor-General's findings	15%	20%	-	65%	-
Discussing and holding executive functionaries accountable	45%	15%	-	40%	-
Discussing and resolving on reports from ward committees	50%	-	5%	45%	-
Adopting and implementing performance management system	40%	-	-	50%	10%
Adopting and implementing municipal policies	20%	-	-	55%	25%
Holding Officials and Councillors accountable to their actions	55%	5%	-	20%	25%

The respondents' ratings of the council's efficacy in implementing activities that enhance accountability and performance in the local municipal are shown in table 4.11 above. According to table 4.11, the majority of the respondents (50%) strongly agreed that the council is holding meetings as per annual programme. However, 40% of the participants disagreed with the statement that council takes and implements resolution. On the contrary, 80% of the respondents agreed that follow-ups on resolutions are taken while 65% of the respondents indicated that resolutions recommended by MPAC are not taken and implemented by the council. With regard to resolving and implementing Auditor-General's findings, 65% of the respondents agreed that the council does resolve and implement the findings. However, 45% of the respondents who represented a majority of the responses strongly disagreed with the statement that the council is discussing and holding executive functionaries accountable. On the same note, 50% of the respondents as compared to only 45% strongly disagreed that there are discussions and resolutions on reports from ward committees. Nevertheless, 55% of the respondents

agreed that municipal policies are being adopted by the council while the same number of respondents (55%) strongly disagreed that officials and councillors are being held accountable for their actions.

4.2.2.4 Respondents ratings of the overall performance of Fetakgomo Tubatse municipal council

Table 4.12: Overall performance of Fetakgomo Tubatse Local municipal council

Performance rate	Frequency	
	N=20	Percentage (%)
Very bad	-	-
Bad	8	40%
Good	11	55%
Very good	1	5%
Excellent	-	-
Total	20	100%

The researcher determined to assess the respondents' answers regarding the overall performance of the Fetakgomo Tubatse Local Municipality council. The results obtained from the respondents indicated that the respondents consider the municipal council's overall performance as satisfactory. To be specific, 55% of the respondents (N=11) indicated that the municipal council's performance is good whereas 40% of the respondents (N=8) regard the overall performance as bad. The remainder of the respondents rated the overall performance of the municipal council as very good while no respondents considered the overall performance to be excellent.

4.2.2.5 Respondents perceptions on the relationship between the municipal council and MPAC in Fetakgomo Tubatse Local Municipality

Figure 4.2: Relationship between municipal council and MPAC

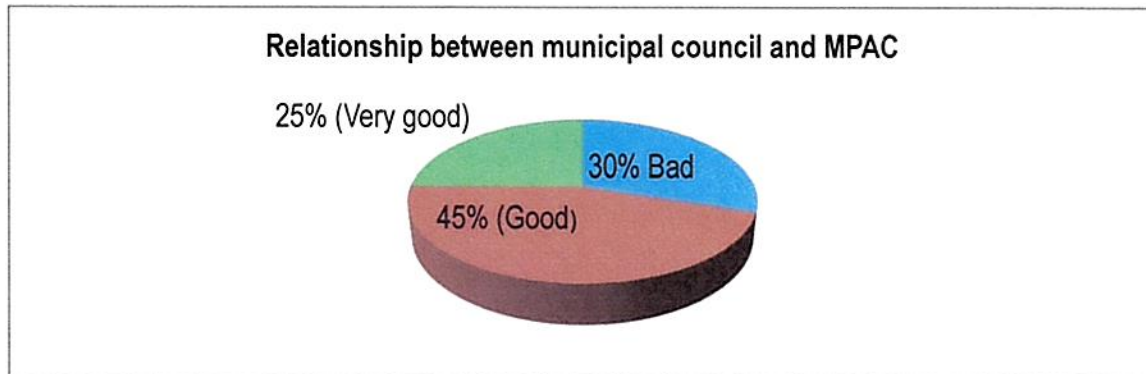


Figure 4.2 sought to establish the respondents' perceptions of the relationship between the municipal council and MPAC in the local municipality. According to the results obtained, there is clear indication that the majority of the respondents (N=9) who constituted 45% of the respondents perceived the relationship between the municipal council and MPAC as good. In contrast, 30% of the respondents (N=6) regarded the relationship as bad while the remaining respondents (N=5) considered the relationship to be very good. Thus, none of the respondents perceived the relationship between the municipal council and MPAC as either very bad or excellent.

4.2.2.6 Responses pertaining to challenges the council encounter in ensuring accountability in the local municipality

Figure 4.3: Degree of agreeableness to challenges the council encounter in ensuring accountability

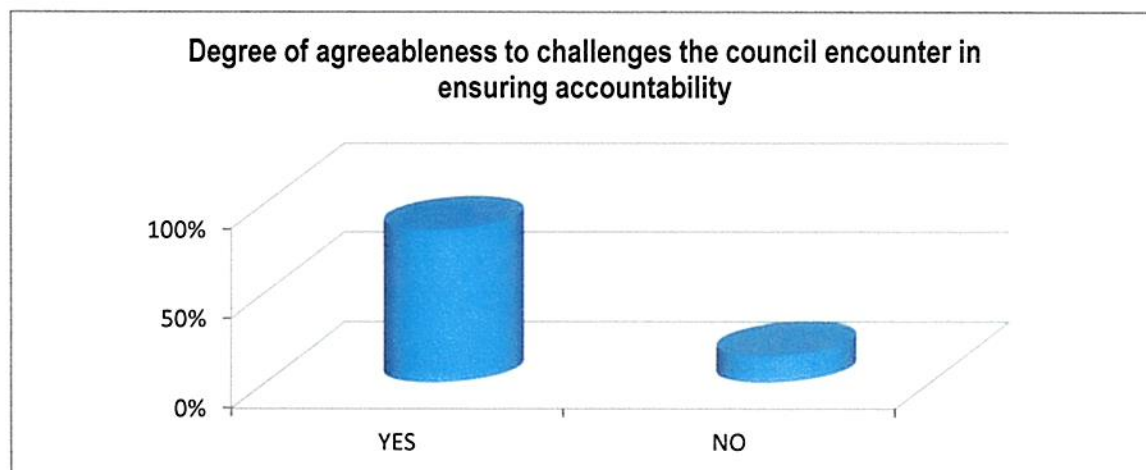


Figure 4.3 depicts the degree of respondents' agreeableness to the question of whether there are challenges, as they know, that the municipal council encounters in ensuring accountability in the local municipality. As figure 4.3 aptly captures the results, 85% of the respondents (N=17) agreed that there are challenges that the municipal council encounters in ensuring accountability in the municipality whereas only three respondents (15%) disagreed by indicating that there are no challenges.

4.2.2.7 MPACs cooperation with structures/activities within the municipality

Table 4.13: MPACs cooperation with appropriate structure in the Fetakgomo Tubatse Local Municipality

Frequency	Percentage/s				
	Not at all	Sometimes	Often	Always	Extremely
EXCO's honouring of MPAC invitations for meetings and interviews	-	-	40%	20%	40%
Responding to MPAC questionnaire on time by EXCO and Management	-	-	70%	10%	20%
Providing resources to MPAC to execute its responsibilities	-	-	75%	15%	10%
Providing space for MPAC to table oversight report in council	-	-	35%	50%	15%
Tabling of quarterly oversight MPAC reports to council	-	-	65%	35%	-
Tabling of oversight report on time to council regarding Annual Report	-	-	5%	15%	80%
Management's response in time to MPAC requests	-	-	55%	35%	10%
Availability and accessibility of documents on time to be scrutinized by MPAC	-	-	75%	5%	20%
Providing necessary support by PMT (Mayor, Speaker, and Chief-Whip) members to functionaries of MPAC	-	-	-	90%	10%

Compliance of MPAC activities with policies, regulations and other statutory laws	-	-	-	65%	35%
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In executing their legislative mandate, MPAC members are expected to cooperate with appropriate structures and engage in activities that promote cooperation within municipalities. As the table 4.13 above indicates, there was huge consensus among the respondents (40%) regarding the EXCO honouring MPAC invitations for meetings and interviews. Thus, 70% of the respondents (N=14) gave affirmative responses on the EXCO's responding to MPAC questionnaire on time. In addition, a further 75% of the respondents indicated that MPACs are been provided with resources to execute their responsibilities as well as the space to table oversight report in council (50%). With regard to the tabling of quarterly oversight MPAC report to council, the respondents (65%) indicated that such is been done often.

Again, an overwhelming number of the respondents (80%) indicated that the MPACs are extremely able to table oversight annual report on time to council while only 10% of the respondents (N=2) showed that the management do extremely respond on time to MPAC request. Given that MPACs should have timeous access for documents to be scrutinised, 75% of the respondents (N=15) indicated that the MPACs do often have such access. In terms of support being provided by the political management team to the MPAC, the respondents overwhelmingly responded that support is being provided always. Thus, 65% of the respondents (N=13) indicated that compliance with MPAC activities is satisfactory, particularly as delineated in the policies, regulations and other legislations.

4.2.2.8 Respondents answers regarding MPAC composition in the local municipality

Table 4.14: MPAC composition in the local municipality

	Don't Agree	Not sure	Agree
MPAC was composed in line with legislation	-	2	18
The composition of MPAC includes councillors from opposition parties	-	1	19
The Chairperson was elected in line with the legislation	-	-	20
MPAC is operating with sufficient support staff as provided by MPAC Toolkit and Guide	17	1	2

MPAC is operating in line with terms of reference adopted by the council	-	1	19
MPAC is operating in line with the Annual Programme adopted by the council	-	2	18

Table 4.14 indicates the responses obtained regarding the composition of the MPAC in the local municipality. As indicated by table 4.14, eighteen respondents (90%) agreed that the MPAC was composed in accordance with legislation. Similarly, there was overwhelming consensus among the respondents (N=19) that opposition parties are being included in the composition of the MPAC and the same affirmative responses were offered by the respondents (N=20) with regard to the appropriateness of the election of the chairperson of MPAC. However, the majority of the respondents (N=19) indicated that the MPAC is insufficiently staffed which is in contrast with the guidelines of the MPAC Toolkit and Guide. Nevertheless, the majority of the respondents (N=19) agreed that MPAC is operating in line with terms of reference adopted by the council as well as the adopted annual council programme (90%).

4.2.2.9 Respondents knowledge of reasons for establishment of MPACs

Table 4.15: Reasons for establishment of MPACs

Statement	N=20		
	Not agree	Agree	Strongly disagree
To play oversight in the municipality	-	14	6
To play oversight to Executive committee	-	17	3
To ensure that Executive committee and Management are accountable	-	18	2
Enhance accountability and performance in the municipality	-	15	5
Ensure that municipal resources are utilised economically, efficiently and effectively	-	19	1

The researcher sought to establish the respondents' knowledge of the reasons for the establishment of MPACs in the local municipality. Thus, table 4.15 indicates that the majority of the respondents agreed, strongly so at some point, with the statements describing the reasons for establishment of MPACs. In terms of the role that MPACs play in the municipality regarding oversight, 70% (N=14) of the respondents agreed. Similarly, the majority of the respondents (N=17) who made up 85% agreed that the MPACs

should oversee the executive committee and ensure that the executive committee and management are accountable. Fifteen of the respondents (75%) concurred that MPACs have been constituted to enhance accountability and adequate municipal performance while the overwhelming majority of the respondents (N=19) agreed that the reasons for the MPAC's existence is to ensure that resources are utilised economically, efficiently and effectively.

CHAPTER FIVE

SUMMARY OF THE RESULTS, CONCLUSION AND RECOMMENDATIONS

5.1 INTRODUCTION

The focus of the previous chapter was the analysis and interpretation of the collected data by the researcher. This chapter addresses the main findings that emerged from the analysed and interpreted data. The researcher makes conclusions and recommendations in this chapter. It is important to note that a summary of the study is provided, containing the circumstances that prompted the researcher to conduct this study, as well as the research methodology and methods that the research followed. The benefits of conducting this study as well as recommendations for future research are given in this chapter.

5.2 SUMMARY OF THE STUDY

The aim of this study was to examine the role of the municipal public finance committee in improving accountability and municipal performance in the local municipality of Fetakgomo Tubatse. Conducting this study required the researcher to understand how MPACs are set up in the municipality; what their role is, particularly in improving accountability and performance in the local municipality as well as examining the state of accountability in the local community. This rationale for conducting this study stemmed from the researcher's professional observations that the role of MPAC in municipalities is often misunderstood and construed as a policing tool rather than an integral part of oversight whose statutory mandate is to ensure that services to the citizens are provided and that the public funds used to provide these services are used economically, efficiently and effectively without waste or misappropriation. In order to achieve the main goal of this study, the researcher had to decide on the appropriate research methodology and method/s to collect credible research data from the persons (units of analysis) studied.

With this in mind, the researcher opted for a mixed-methods research design to collect both qualitative and quantitative data, which were crucial to answer the main research question. The use of the mixed-methods research design in this study was important to allow the researcher to get a clearer picture of the issues under investigation. However, it is also important to note that the local municipality of Fetakgomo Tubatse in Burgersfort was chosen as the key case study setting. The research data central to this study were obtained from a purposefully selected sample of eight (N=8) MPAC members and a convenience sample of 20 councillors in the local municipality of Fetakgomo Tubatse.

The research data was collected by the researcher using a semi-structured questionnaire containing both closed and open-ended questions to solicit respondents' views on the selected issues related to the topic

of the research. While the semi-structured questionnaire was distributed by the researcher personally and via respondents' email addresses, respondents' responses were anonymised and no identifying details about respondents were required and do not appear anywhere in this research report. The collected qualitative and quantitative data were simultaneously analysed and presented in this research report through graphs, tables and direct citations from the respondents' responses described in the semi-structured questionnaire. To ensure the trustworthiness of these study results and the research process, the researcher adhered to Guba and Lincoln's four strategies for ensuring trustworthiness, namely credibility, transferability and reliability.

5.3 SUMMARY OF THE KEY STUDY FINDINGS

The key study findings described in this section relate to the results that answer the primary objectives of this study. As previously stated in Chapter 4, the objectives of this study were to examine the establishment of MPACs in the local municipality, to analyse their role as MPACs in enhancing municipal performance, and to determine the status of accountability in the municipality, which remains MPAC's primary prerogative.

5.3.1 The establishment of MPAC in Fetakgomo Tubatse Local Municipality

There was broad recognition by the majority of respondents that MPACs in the local municipality are appropriately composed in accordance with the guidelines for the establishment of MPACs developed by the South African Local Government Association and section 79 of Municipal Structures Act 117 of 1998. However, respondents bemoaned the power conferred on the municipal council to select members of the MPACs at its discretion, which has the potential to thwart the effectiveness of the MPACs as some of the appointed members' lack the appropriate experience and knowledge to perform oversight roles, which include the scrutiny and making sense of the municipal council reports. Rudzani *et al.*, (2012) affirms the importance of MPAC Councillors to embody a wide range of experience, expertise, political affiliation, and gender equity.

5.3.2 The role of MPAC in Fetakgomo Tubatse Local Municipality

Respondents demonstrated greater knowledge of MPAC's role in the local municipality, which most respondents cited as ensuring that municipal officials are accountable for their conduct and their responsibility to provide services to communities in a sustainable manner and ensuring that these communities are actively involved in matters of municipal governance. Nonetheless, there was evidence among respondents of an inability to separate the functions of MPACs from those of municipal audit committees, whose functions are related to ensuring that internal financial controls are in place to reduce

risk and exposure to improper accounting practices which result in municipal financial losses and misappropriation.

5.3.3 The state of accountability and performance in Fetakgomo Tubatse Local Municipality

Accountability, as described in this study, encompasses the obligations of the municipal council as the legislative and executive authority within the local municipality to implement and oversee the functions, programs and management of the local municipality. This study revealed disturbing information about the state of accountability and performance in the municipality. The municipal council does not consistently give serious consideration to the decisions of municipal structures, such as MPACs, which have been set up to exercise oversight of municipal officials and councillors' to promote accountability and effective performance. Although MPACs frequently engages in discussions with the municipal council to encourage adoption and follow-up on the implementation of MPAC reports and recommendations from the Auditor-General, the actions which are critical to enhancing accountability of the part of officials and councillors, they are less selectively followed recommendations. The municipal council's inadequate efforts to exercise and use its executive powers to hold officials and councillors accountable in the local municipality creates a culture of unaccountability that breeds a disregard for the economic, efficient and effective use of public funds. In the local sphere as posited by Sikhakhane *et al.*, (2011), officials must render account for their operative tasks to the council and the latter to the corresponding communities.

5.3.4 The role of MPAC in enhancing accountability and municipal performance

MPAC's role was widely recognised among the respondents. The majority of respondents understood that the role of MPACs involves conducting hearings and reviewing reports on issues identified by the municipal council and Auditor-General and tabling the reports for discussions and adoption by the council for implementation. Although the majority of respondents agreed that MPAC performs an internal oversight role in the local municipality, respondents indicated that the effectiveness of MPACs in the municipality is hampered by several challenges they face. The structural independence of MPACs within local municipality; the deficiencies in capacity and competence among MPAC members; the lack of sufficient collaboration and effective working relationship between MPAC members and the municipal council; the lack of adequate fiscal resources for rigorous oversight investigations and the continuing delays in submitting relevant and required municipal records or documents for review are major challenges that hamper the realisation of the effectiveness of MPACs. . Van der Waldt (2015) upholds that it is a challenging to enact the constitutional provision of the boundary between the municipal council and the administration of a municipality, as it often leads to unfounded political meddling into the administration of a specific municipality. Under the public choice theory according to Celestine (2019) the

behaviour of PAC members is presumed to be at two extremes, firstly, they are self-interested utility maximisers, motivated by factors like patronage, power, public reputation, and salaries. Secondly, PAC members may also be characterized as individuals who will work in the public interest; ensuring that laws and practice passed at SLA are working.

5.4 CONCLUSIONS

Based on the analysed and interpreted research data, it can be concluded that the MPACs are appropriately composed and exercise significant internal oversight over executive officials to ensure accountability and municipal performance are enhanced in the local municipality of Fetakgomo Tubatse. However, the effectiveness with which MPACs can exercise their internal oversight is hampered by the frigid relationship between the municipal council and other municipal structures, which view MPACs as a policing tool rather than an integral part of municipal functioning. In addition, the lack of sufficient human and financial capacity, the willingness on the part of the municipal council to provide appropriate records and documents in a timely manner, and political interference in the work of the MPACs frustrate their efforts to exercise oversight and implementation of the resolutions presented by the MPACs not adopted and implemented in accordance with the recommendations of not only the MPAC but also the Auditor-General.

5.5 RECOMMENDATIONS

Based on the key insights gained through the interpretation of the analysed research data and the conclusions drawn from it, the following recommendations are made to the local municipality of Fetakgomo Tubatse to strengthen the role of MPACs in improving accountability and municipal performance:

- The establishment of MPACs in the local municipality should be reconsidered with efforts to establish and strengthen their independence by excluding political management teams, thereby reducing the likelihood of political influence and interference in the work of MPACs, which should remain objective and impartial, and its work informed by credible evidence.
- There should be mandatory procedures within the local municipality to allow MPAC to have unimpeded access to information when it is needed or requested, not only to enable them to exercise their oversight function effectively, but also to address unexplained delays in the provision of records of information or documentation required for scrutiny.
- The municipal council should establish context-specific standards for accountability measures that clearly outline accountability expectations of municipal officials and councillors and establish

measures to enforce consequences for violations and failure to account by omission or commission.

- The MPAC members should engage in personal capacity development opportunities to retrain not only to hone their competency in performing oversight functions, but also to be able, through the use of appropriate legislation, to knowingly challenge unlawful actions that subvert accountability and thus lead to poor municipal performance.
- The municipality should invest sufficient financial resources in capacity building of MPAC members and ensure they incentivise the process to encourage the acquisition of expertise and appropriate knowledge from MPAC members, which is an essential part of supporting local municipality efforts to ensure transparent, accountable and efficient municipal governance.

5.6 LIMITATIONS OF THE STUDY

The potential limitation of this study was the unavailability of sufficient literature on the municipal public accounts committees' in the South African literature. Other research studies may come to a certain perspective in the future depending on the availability of data on MPAC in South Africa. Although senior management officials expressed their support for conducting this study in the local municipality, most felt uncomfortable participating in the study, and those who agreed to participate made it clear to the researcher that their opinions might be different, not open and honest. These observations prompted the researcher to omit them from the study despite the researcher's intent to include them. Politicians, particularly the Political Management Team (PMT), were also reluctant to give full information about the municipality for fear that research would reveal their shortcomings. People might also be reluctant to work with MPAC as some might see it as a policing tool. The study is limited to Fetakgomo Tubatse Municipality.

5.7 RECOMMENDATIONS FOR FUTURE RESEARCH

Because of the limitations of this study, the researcher recommends that further in-depth studies be conducted within the local community to identify the factors that would improve the working relationship between MPAC and community government structures. In addition, qualitative studies should be conducted to examine the adequacy of experience and competency of MPAC members, which are critical to improving the effective execution of their MPAC-related responsibilities. In addition, the studies proposed in this regard may broaden their scope to conclusively consider the contributions that the inclusion of the policy management tools in the MPAC and the impact of their inclusion have on the objective and impartial performance of stewardship responsibilities in a local community.

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APPENDIX 1: UNIVERSITY ETHICAL CLEARANCE TO CONDUCT THE STUDY



University of Limpopo
Department of Research Administration and Development
Private Bag X1106, Sovenga, 0727, South Africa
Tel: (015) 268 3935, Fax: (015) 268 2306, Email:anastasia.ngobe@ul.ac.za

TURFLOOP RESEARCH ETHICS COMMITTEE
ETHICS CLEARANCE CERTIFICATE

MEETING: 11 May 2021

PROJECT NUMBER: TREC/73/2021: PG

PROJECT:

Title: The role of municipal public accounts committee in enhancing accountability and municipal performance in Fetakgomo Tubatse Local Municipality
Researcher: MM Seerane
Supervisor: Dr E Zwane
Co-Supervisor/s: N/A
School: Turfloop Graduate School of Leadership
Degree: Master of Public Administration and Management

PROF P MASOKO

CHAIRPERSON: TURFLOOP RESEARCH ETHICS COMMITTEE

The Turfloop Research Ethics Committee (TREC) is registered with the National Health Research Ethics Council, Registration Number: REC-0310111-031

Note:

- i) This Ethics Clearance Certificate will be valid for one (1) year, as from the abovementioned date. Application for annual renewal (or annual review) need to be received by TREC one month before lapse of this period.
- ii) Should any departure be contemplated from the research procedure as approved, the researcher(s) must re-submit the protocol to the committee, together with the Application for Amendment form.
- iii) PLEASE QUOTE THE PROTOCOL NUMBER IN ALL ENQUIRIES.

APPENDIX 2: REQUEST TO CONDUCT RESEARCH AT FETAKGOMO TUBATSE MUNICIPALITY



University of Limpopo
Turfloop Graduate School of Leadership
P O Box 756, Fauna Park, 0787
Tel: (015) 268 4253, Email: engeline.zwane@ul.ac.za

MEMORANDUM

To : To Whom It May Concern

From : Dr. E Zwane
Head of Department: Public Administration and Management &
Supervisor

Date : August 2020

Subject : Request for Permission to Conduct Research Study: SEERANE
MARUMO MOSES (8900797)

TO WHOM IT MAY CONCERN

Mr. Seerane MM, is an enrolled student for Master of Public Administration and Management (MPAM) at Turfloop Graduate School of Leadership (TGSL), University of Limpopo. He is conducting a research study for his enrolled Master's Degree entitled THE ROLE OF MUNICIPAL PUBLIC ACCOUNTS COMMITTEE IN ENHANCING ACCOUNTABILITY AND MUNICIPAL PERFORMANCE IN FETAKGOMO TUBATSE LOCAL MUNICIPALITY I therefore request a permission for him to conduct his research, which will contribute towards the policies in place in your institution mainly academic research.

It would be appreciated if permission may be granted to Mr Seerane in order to conduct research on the title above. The purpose of the research is mainly academic.

Yours Sincerely

Dr. E Zwane
Supervisor
Tel: 015 268 4253
Email: engeline.zwane@ul.ac.za

APPENDIX 3: APPROVAL TO CONDUCT RESEARCH AT FETAKGOMO TUBATSE MUNICIPALITY



FETAKGOMO TUBATSE
LOCAL MUNICIPALITY

FROM : MUNICIPAL MANAGER

TO : Dr E Zwane

Head of Department: Public Administration and Management &
Supervisor:

University of Limpopo – Turfloop Graduate School of
Leadership

DATE : 21 MAY 2020

SUBJECT : Permission to Conduct Research Study: SEERANE MARUMO
MOSES (8900797)

The above matter refers.

A permission to conduct research study in Fetakgomo Tubatse Local Municipality is hereby granted to **SEERANE MARUMO MOSES (8900797)** in line with your Memorandum of Request dated August 2020 as received by the municipality.

Kind regards

Phala NW
Municipal Manager

21/05/2021
Date

APPENDIX 4: PARTICIPANTS CONSENT LETTER AND FORM

CONSENT LETTER AND FORM

Dear Participant.

I am SEERANE MARUMO MOSES, ID no: 7008185441082, an MPAM student at Turfloop Graduate School of Leadership, University of Limpopo. I am carrying out a study about "The role of Municipal Public Accounts Committee in enhancing accountability and municipal performance in Fetakgomo Tubatse Local Municipality."

The purpose of this questionnaire is to obtain information from officials and councillors including councillors who are members of Municipal Public Accounts Committee in Fetakgomo Tubatse Municipality. The responses from all respondents will be treated as confidential and not for municipal's consumption. The responses will enable the researcher to make informed analysis, conclusion and recommendations which will help the municipality to improve its performance to deliver services to the communities.

You have been selected to participate in this study as you are directly involved in municipal council and administrative matters of Fetakgomo Tubatse municipality and your inputs will make a difference on the future of our society and the municipality. There is no right and wrong response. You are requested to respond to all questions.

Signature: 

Date: 24/07/2020

Participant:

I, agree/decline to participate in the above mentioned research study. Should I feel uncomfortable at any stage about the research I may withdraw my participation.

Signature:

Date:

Thank you

APPENDIX 5: SEMI-STRUCTURED QUESTIONNAIRE

QUESTIONNAIRE ANALYSIS

PURPOSE:

DATA COLLECTION FROM COUNCILORS OF FETAKGOMO TUBATSE MUNICIPALITY.

PARTICIPANTS: MPAC MEMBERS AND OTHER COUNCILLORS

SECTION A. BIOGRAPHICAL INFORMATION

Please answer all questions by circling the appropriate number in the shaded box or by writing your opinion in the space provided.

1. Gender.

Male	1	Female	2
------	---	--------	---

2. Age.

20 - 29	1
30 - 39	2
40 - 49	3
50 - 59	4
60 and above	5

3. Home Language. (Please provide your language)

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4. Race.

Africans	1
Whites	2
Others	3

5. Qualifications.

Primary	1
Secondary	2
Tertiary	3
Graduate	4
Post-Graduate	5

6. Occupation.

6.1. Councilors.

Part time	1
Full time	2
PMT (Speaker, Mayor, Chief-whip)	3
MPAC member	4
Are you a member of political party?	Yes No
If yes, state your political party	
Number of years in the council	Less than 05 1 5 - 10 2 10 and above 3

SECTION B. SPHERES OF GOVERNMENT

7. Answer the following by circling the appropriate number using the following codes:

Yes	1
No	2

7.1. South Africa has three spheres of government

1	2
---	---

7.2. Municipalities fall under local spheres of government	1	2
7.3. SCOPAs are found in National and Provincial spheres	1	2
7.4. SCOPAs are established to hold executive functionaries accountable	1	2
7.5. MPACs play oversight in local government sphere	1	2
7.6. Provide other roles of MPAC		

SECTION C. FETAKGOMO TUBATSE MUNICIPALITY

Please answer all questions by circling the appropriate number in the shaded box or by writing your opinion in the space provided.

8. Municipal Council.

8.1 Number of Councilors	
8.2 Number of political parties	
8.3 Number of Independent Councilors	
8.4 Number of Wards	
8.5. Number of Portfolio committees	

9. Functionality of Council.

Use the following codes to circle the appropriate number which describe how you rate the council in ensuring the implementation of the following activities in enhancing accountability and performance in Fetakgomo Tubatse municipality.

Strongly disagree	Disagree	Not sure	Agree	Strongly Agree
1	2	3	4	5

9.1 Holding meetings as per annual programme	1	2	3	4	5
9.2 Taking and implementing resolutions	1	2	3	4	5
9.3. Making follow-ups on resolutions taken	1	2	3	4	5
9.4. Taking and implementing resolutions recommended by MPAC	1	2	3	4	5
9.5 Resolving and implementing Auditor-General's findings	1	2	3	4	5
9.6 Discussing and holding executive functionaries accountable	1	2	3	4	5
9.7 Discussing and resolving on reports from ward committees	1	2	3	4	5
9.8 Adopting and implementing performance management system	1	2	3	4	5
9.9 Adopting and implementing municipal policies	1	2	3	4	5
9.10 Holding Officials and Councilors accountable to their actions	1	2	3	4	5

10. Use the following codes to circle the appropriate number to rate the overall performance of Fetakgomo Tubatse municipal council.

Very bad	Bad	Good	Very Good	excellent
1	2	3	4	5

11 Use the following codes to circle the appropriate number to rate the relationship between the municipal council and MPAC in Fetakgomo Tubatse municipality.

Very bad	Bad	Good	Very Good	Excellent
1	2	3	4	5

12 Are there challenges which the council encounter when ensuring accountability in the municipality?

Yes	No
1	2

13. If your answer is Yes in number 12, state those challenges

14 If your answer is No in number 12, indicate areas where municipality need to improve to ensure that councilors and officials need to be accountable to their functionaries

SECTION D. MUNICIPAL PUBLIC ACCOUNTS COMMITTEE (MPAC)

15. Use the following codes to circle the appropriate number which describe how you rate MPAC in ensuring the implementation of the following activities to enhance accountability and performance in Fetakgomo Tubatse municipality

Strongly disagree	Disagree	Not sure	Agree	Strongly Agree
1	2	3	4	5

15.1 Holding meetings as per annual programme	1	2	3	4	5
15.2 Making recommendations to council	1	2	3	4	5
15.3 Making follow-ups on council resolutions from MPAC recommendations	1	2	3	4	5
15.4 Making follow-ups on other resolutions taken by council	1	2	3	4	5
15.5 Making follow-ups on resolutions of council regarding Auditor-General's findings	1	2	3	4	5
15.6 Scrutinizing reports from council	1	2	3	4	5
15.7 Conducting hearings on issues identified from the reports	1	2	3	4	5
15.8 Conducting interviews on councillors and officials regarding issues identified on the reports	1	2	3	4	5
15.9 Conducting site visits on projects identified on the reports	1	2	3	4	5
15.10 Tabling oversight reports to council	1	2	3	4	5

16. State areas where MPAC should improve when executing its activities:

17. Using the following codes, please circle the appropriate number which best describe cooperation of MPAC with structures/activities of Fetakgomo Tubatse municipality

No satisfactory	Sometimes satisfactory	Often satisfactory	Always satisfactory	Extreme satisfactory
1	2	3	4	5

17.1 EXCO's honoring of MPAC invitations for meetings and interviews	1	2	3	4	5
--	---	---	---	---	---

6

17.2 Responding to MPAC questionnaire on time by EXCO and Management	1	2	3	4	5
17.3 Providing resources to MPAC to execute its responsibilities	1	2	3	4	5
17.4 Providing space for MPAC to table oversight report in council	1	2	3	4	5
17.5 Tabling of quarterly oversight MPAC reports to council	1	2	3	4	5
17.6 Tabling of oversight report on time to council regarding Annual Report	1	2	3	4	5
17.7 Management's response in time to MPAC requests	1	2	3	4	5
17.8 Availability and accessibility of documents on time to be scrutinized by MPAC	1	2	3	4	5
17.9 Providing necessary support by PMT (Mayor, Speaker, and Chief-Whip) members to functionaries of MPAC	1	2	3	4	5
17.10 Compliance of MPAC activities with policies, regulations and other statutory laws	1	2	3	4	5

18. Answer the following by using the provided codes:

Don't agree	Not sure	Agree
1	2	3

18.1 MPAC was composed in line with legislation	1	2	3
18.2 The composition of MPAC includes councillors from opposition parties	1	2	3
18.3 The Chairperson was elected in line with the legislation	1	2	3
18.4 MPAC is operating with sufficient support staff as provided by MPAC Toolkit and Guide	1	2	3

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18.5 MPAC is operating in line with terms of reference adopted by the council	1	2	3
18.6 MPAC is operating in line with the Annual Programme adopted by the council	1	2	3

19. Use the following codes to state the most important reasons for the establishment of MPACs:

Not agree	Agree	Strongly agree
1	2	3

19.1 To play oversight in the municipality	1	2	3
19.2 To play oversight to Executive committee	1	2	3
19.3 To ensure that Executive committee and Management are accountable	1	2	3
19.4 Enhance accountability and performance in the municipality	1	2	3
19.5 Ensure that municipal resources are utilized economically, efficiently and effectively	1	2	3

20. Indicate areas where MPAC need to improve its operations in order to enhance accountability and performance in Fetakgomo Tubatse municipality:

8

APPENDIX 6: LANGUAGE EDITOR'S CERTIFICATE



0832561666 | 0724522222
emmanuel sikitime@gmail.com
Makwarela Stand 3151
P.O. Box 632 Sibasa, 0970

Proof reading | Editing | Copy writing

EDITORIAL CONFIRMATION

This serves to confirm that I, Dr. TE Sikitime, attached to on Point language solutions have proofread a dissertation titled: **THE ROLE OF MUNICIPAL PUBLIC ACCOUNTS COMMITTEE IN ENHANCING ACCOUNTABILITY AND MUNICIPAL PERFORMANCE IN FETAKGOMO TUBATSE LOCAL MUNICIPALITY**

BY

MARUMO MOSES SEERANE

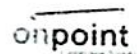
(8900797)

Editorial work focused mainly on technical precision and common errors relating to syntax, diction, word order and formulation of ideas. Corrections and suggestions were made for the candidate to effect before submission.

Date: 22/02//2022



Emmanuel Thifhelimbilu Sikitime
BA (Ed), BA HONS (ENGLISH) Univen, MA (SLS) STELLENBOSCH UNIVERSITY
BA Communications Sciences (UNISA), Advanced Business Communications (UNISA)



APPENDIX 7: TURNITIN REPORT

THE ROLE OF MUNICIPAL PUBLIC ACCOUNTS COMMITTEE IN ENHANCING ACCOUNTABILITY AND MUNICIPAL PERFORMANCE IN FETAKGOMO TUBATSE LOCAL MUNICIPALITY

ORIGINALITY REPORT

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APPENDIX 8: PROOF OF REGISTRATION

27/22, 11:00 AM

https://ultrne01.ul.ac.za/pls/prod:03/w0004ill.w0004por?p_output_format=P

University of Limpopo

27 January 2022 10:56:16

TO WHOM IT MAY CONCERN:

This is to certify that the registration details for
MR MM SEERANE are as follows:

Student Number: 8900797
Registration Year: 2022
Campus:
Faculty/School: MASTER PUBLIC ADM & MANAGEMENT (TAUGHT)
Period of Study: POST GRADUATE
Subject: CPUA090 MINI-DISSERTATION (PUBLIC ADMINISTRATION)
Date Printed: 27-Jan-2022

Note that the above web registration is subject to review by the
Faculty/School/Department concerned and may be amended or
cancelled if found to be contrary to the applicable registration
rules.

University of Limpopo: Finding solutions for Africa
