

**Exploring the Role of Municipal Public Accounts Committee in Enhancing
Accountable Service Delivery: The Case of Makhado Local Municipality in
Limpopo Province, South Africa**

by

TSHINANNE MARIA MALANGE

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SUPERVISOR: Dr E. ZWANE

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DECLARATION

Name: TSHINANNE MALANGE
Degree: MASTER OF PUBLIC ADMINISTRATION AND MANAGEMENT

Exact wording of the title of the dissertation as appearing on the electronic copy submitted for examination: **EXPLORING THE ROLE OF MUNICIPAL PUBLIC ACCOUNTS COMMITTEE IN ENHANCING ACCOUNTABLE SERVICE DELIVERY: THE CASE OF MAKHADO LOCAL MUNICIPALITY IN LIMPOPO PROVINCE.**

I declare that the above dissertation 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. I further declare that I submitted the dissertation to originality checking software and that it falls within the accepted requirements for originality.

I further declare that I have not previously submitted this work, or part of it, for examination at University of Limpopo for another qualification or at any other higher education institution.

SIGNATURE: J. Malzy

DATE: 23/06/2025

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DEDICATION

This research study is dedicated to my beloved family, my husband, Lufuno David Malange, my Children Mbavhalelo, Anda, Ontshidza and Tshililo, my late beloved mom Movha Florah Tshikungulu Maraheni, siblings Sylvia, Thikhathali, Edzisani, Agnes and Laurel who are / were always available for me. You inspired me immensely. I appreciate the love that you always provided me.

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ABSTRACT

The municipal public accounts committees (MPACs) within the South African local municipalities requires much capacity building to enhance their role to hold public officials accountable for the public accounts as well as enhance accountable service delivery. In this regard, political oversight was identified as an effective resource to enhance service delivery. The study sought to establish the significance of political oversight in public accounts; reasons why South African communities protest service delivery; why the protests have become so violent; as well as factors and reasons attribute towards the poor delivery of services. The study also explored effective ways to alleviate corruption amongst public officials, the composition of the MPACs, and capacity building of latter committee members. The pragmatist paradigm underpinned the research. A qualitative research approach and a multiple case study research design was adopted to inform the study about the significance of the application of the data collection methods, for example, interviews and questionnaires. Twelve research respondents participated in the interviews, while 150 completed the questionnaire. The purposive sampling procedure was utilised to select the research participants. The methods to gather data included interviews and questionnaires which represented the mixed method, qualitative and quantitative approaches respectively. The data analysis process was conducted through two primary procedures, namely, thematic and quantitative data analysis. These strategies represented the qualitative and the quantitative research approaches, respectively. The regulatory framework for this study was formulated on the need to utilise public funds in a responsible way. In this regard, the regulatory framework for the study was informed by a series of legislative frameworks including the Constitution of the Republic of South Africa, 1996 (Act 108 of 1996); Public Finance Management Act, 1996 (Act 1 of 1996); Municipal Public Finance Management Act, 2003 (Act 56 of 2003); Municipal Structures Act, 2000 (Act 117 of 2000); and Public Service Act, 1994 (Act 103 of 1994). The reviewed literature supported the ideas that political oversight should be viewed as an important resource to manage public accounts at local municipal level; public officials should be held accountable for the public funds, which is the root causes attributed for the poor delivery of services; effective measures be implemented to identify significant alleviation of corruption amongst public officials; and the composition of the MPACs as well as the effective capacity building for its members. The research findings supported the enhancement of MPACs' oversight role to enhance processes related to capacitating members in workshops, training and

exposure to further education and training at colleges and universities in South Africa. Furthermore, many the research respondents revealed that law enforcement processes should be enhanced to criminalise public officials who were found guilty of mismanaging public funds. A series of recommendations included that the national government's SCOPA was identified as the most effective approach to enhance the role of the MPACs' management and operations, for example, the latter committee should benchmark good management, administration and operations to achieve oversight of the politicians responsible for public accounts. It was also recommended that local municipalities ensure that they hold respective public officials accountable; public participation should be considered as one of the most important approaches to improve MPACs' accountability to provide effective and efficient service delivery; higher education and training institutions, namely, colleges and universities should be involved in the provision of knowledge and skills related to the oversight role to enhance accountable service delivery; and further studies be conducted to re-engineer the role of municipal public accounts committees. The latter was to ensure accountable service delivery; harsher measures to deal with corrupt public officials who loot the public funds; and the need to include research and innovation to improve the management and operations of the municipal public account's committees within the South African context.

Keywords: Political oversight, municipal public accounts committee, service delivery, capacity building

Table of Contents

DECLARATION	i
ACKNOWLEDGEMENTS	ii
DEDICATION.....	iv
ABSTRACT	v
CHAPTER 1	1
GENERAL INTRODUCTION AND BACKGROUND OF THE STUDY	1
1.1 INTRODUCTION	1
1.2 PROBLEM STATEMENT	3
1.3 RATIONALE FOR THE STUDY	3
1.4 SIGNIFICANCE OF THE STUDY	4
1.5 AIM AND OBJECTIVES OF THE STUDY	4
1.5.1 Aim of the study	5
1.5.2 Research Objectives	5
1.6 RESEARCH QUESTIONS	5
1.7 DEFINITIONS OF CONCEPTS.....	5
1.7.1 Oversight.....	5
1.7.2 Municipal Public Accounts Committee	6
1.7.3 Service delivery.....	6
1.8 REGULATORY FRAMEWORK FOR THE STUDY.....	6
1.8.1 Constitution of the Republic of South Africa, 1996.....	7
1.8.2 Public Finance Management Act, 1996 (Act 1 of 1996)	7
1.8.3 Municipal Public Finance Management Act, 2003 (Act 56 of 2003)	7
1.8.4 Municipal Structures Act, 2000 (Act 117 of 2000)	7
1.8.5 The Public Service Act, 1994 (Act 103 of 1994)	7
1.9 PRELIMINARY REVIEW OF THE LITERATURE	8
1.9.1 Political oversight conceptualised.	8
1.9.2 Service delivery in South Africa.....	9
1.9.3 Oversight strategies implemented by Municipal Public Account Committee to foster accountability.....	11
1.9.4 Capacity-building of MPAC members in South African Local Municipalities.....	14
1.10 RESEARCH METHODOLOGY	16
1.10.1 Research Design	16
1.10.2 Study Area	17
1.10.3 Population	17

1.10.4	Sampling method and sample size	18
1.10.5	Data collection.....	18
1.10.6	Data analysis	19
1.10.6.1	Qualitative data analysis.....	19
1.10.6.2	Quantitative data analysis	20
1.10.7	Validity and reliability.....	20
1.10.7.1	Validity	20
1.10.7.2	Reliability	20
1.10.8	Ethical Considerations	21
1.10.8.1	Avoidance of harm.....	21
1.10.8.2	Confidentiality and privacy	21
1.10.8.3	Informed consent	22
1.10.8.4	Anonymity	22
1.10.8.5	Request for a permission to conduct research.	22
1.10.8.6	Voluntary participation.....	22
1.10.8.7	Dignity and respect.....	22
1.10.8.8	Care	23
1.11	LIMITATIONS OF THE STUDY.....	23
1.12	OUTLINE OF THE RESEARCH.....	23
1.12.1	Chapter 1: General introduction and background of the study.....	23
1.12.2	Chapter 2: Literature review.....	24
1.12.3	Chapter 3: Research methodology	24
1.12.4	Chapter 4: Data analysis and interpretation	24
1.12.5	Chapter 5: Summary, conclusion and recommendations.....	24
1.13	SUMMARY OF THE CHAPTER.....	24
	CHAPTER 2.....	25
	LITERATURE REVIEW	25
2.1	INTRODUCTION	25
2.2	POLITICAL OVERSIGHT	25
2.2.1	Elements to enhance political oversight.....	26
2.2.1.1	Good governance	26
2.2.1.2	Accountability	26
2.2.1.3	Transparency.....	27
2.2.2	Political interference HEADING NOT LISTED IN ToC.....	27
2.2.3	Corruption	27

2.2.3.1	Culture of corruption.....	28
2.2.4	Mismanagement of public funds.....	28
2.2.5	Lack of accountability.....	28
2.2.6	Frustration.....	29
2.2.7	Lack of skills.....	29
2.2.8	Ineffective law enforcement: National Prosecuting Authority (NPA).....	30
2.2.9	Lax legislation.....	30
2.2.10	Insufficient funds.....	31
2.2.11	Political connectivity/organised crime.....	31
2.3	ACCOUNTABLE SERVICE DELIVERY THROUGH OVERSIGHT ROLE OF THE MUNICIPAL PUBLIC ACCOUNT COMMITTEES (MPACs) IN SOUTH AFRICA.....	32
2.3.1	What are MPACs?.....	32
2.3.2	Establishment of MPACs in South Africa.....	32
2.3.3	Functions of MPACs.....	33
2.3.4	Legislative frameworks: establishment of MPACs in South Africa.....	33
2.3.4.1	Constitution of the Republic of South Africa, 1996.....	33
2.3.4.2	Municipal Structures Act, 1998.....	34
2.3.4.3	Public Finance Management Act, 1999.....	34
2.3.4.4	Municipal Public Finance Management Act, 2003.....	34
2.3.4.5	Auditor-General Act, 1995.....	34
2.4	THEORIES AND MODELS EXPLICATING THE ESTABLISHMENT OF THE MPACs IN SOUTH AFRICA.....	34
2.4.1	Theories explicating the establishment of MPACs in South Africa.....	35
2.4.1.1	Deprivation theory.....	35
2.4.1.2	Financial control theory.....	35
2.4.1.3	Public Account theory.....	35
2.4.1.4	Conflict management theory.....	36
2.4.1.5	Agency theory.....	36
2.4.2	Models explicating the establishment of MPACs in South Africa.....	36
2.4.2.1	Principal and agent (PA) model.....	36
2.4.2.2	Politicised bureaucratic model.....	37
2.4.2.3	Complementary model.....	37
2.5	INTERNATIONAL OVERSIGHT ROLE OF MUNICIPAL PUBLIC ACCOUNTS COMMITTEES.....	37
2.5.1	Brazil.....	37
2.5.2	Canada.....	38

2.5.3	Quebec.....	38
2.5.4	Nigeria	38
2.6	BUILD MPAC MEMBERS CAPACITY: OVERSIGHT ROLE TO ENHANCE ACCOUNTABLE SERVICE DELIVERY IN SOUTH AFRICA.....	39
2.6.1	Build MPAC members capacity.....	39
2.6.1.1	Definitions of capacity-building	39
2.6.1.2	Effects of building MPAC members capacity and communities	40
2.7	ELEMENTS TO ENHANCE THE OVERSIGHT ROLE OF MPACs TO ENSURE ACCOUNTABLE SERVICE DELIVERY.....	41
2.7.1	Elements to enhance oversight role of the MPACs to ensure accountable service delivery.....	41
2.7.1.1	Good governance	41
2.7.1.2	Enhanced transparency	42
2.7.1.3	Decentralisation	42
2.7.1.4	Support for the oversight role of MPACs.....	43
2.7.1.5	Capacity-building of MPAC members.....	43
2.7.1.6	Funding MPACs' management and operations	44
2.7.1.7	Rooting-out corruption.....	44
2.7.1.8	Participation of internal and external auditors	44
2.7.1.9	Increased public participation.	45
2.7.1.10	Benchmarking.....	45
2.7.1.11	Advanced enhancement of management and operations by MPACs.....	46
2.7.1.12	Monitoring and evaluation	47
2.8	SUMMARY.....	47
	CHAPTER 3.....	49
	RESEARCH METHODOLOGY AND DESIGN.....	49
3.1	INTRODUCTION	49
3.2	RESEARCH APPROACH	49
3.2.1	Pragmatic paradigm	50
3.2.2	Mixed methods research	50
3.2.1.1	Qualitative research and interpretivist paradigm	51
3.2.1.2	Quantitative research and positivist paradigm	52
3.3	STUDY AREA.....	53
3.4	RESEARCH DESIGN	54
3.4.1	Population	54
3.4.2	Sampling and sampling procedures.....	55

3.4.2.1	Sampling procedures	55
3.4.2.2	Sampling methods	55
3.4.2.3	Sampling size	56
3.4.3	Data collection	56
3.4.3.1	Interviews	57
3.4.3.2	Questionnaires	57
3.4.4	Data analysis	58
3.4.4.1	Qualitative data analysis process	58
3.4.4.2	Quantitative data analysis	60
3.4.5	Validity and reliability	62
3.4.5.1	Validity	62
3.4.5.2	Reliability	62
3.4.6	Quality criteria	63
3.4.6.1	Credibility	63
3.4.6.2	Dependability	63
3.4.6.3	Confirmability	64
3.4.6.4	Transferability	64
3.4.7	Ethical considerations	64
3.4.7.1	Harm to subjects	65
3.4.7.2	Confidentiality	65
CHAPTER 4		67
PRESENTATION, INTERPRETATION AND ANALYSIS OF DATA		67
4.1	INTRODUCTION	67
4.2	RESEARCH QUESTIONS	67
4.3	RESEARCH PARTICIPANTS	68
4.4	DESCRIPTION OF THE DATA ANALYSIS STRATEGY	68
4.4.1	Definition of thematic data analysis	68
4.4.2	Thematic data analysis	68
4.4.2.1	Phase 1: Familiarise self with the data	69
4.4.2.2	Phase 2: Generation of initial codes	69
4.4.2.3	Phase 3: Search for themes	69
4.4.2.4	Phase 4: Review themes	70
4.4.2.5	Phase 5: Define and name themes	70
4.4.2.6	Phase 6: Produce the report	70
4.5	RESEARCH QUESTIONS, THEMES AND SUB-THEMES	70

4.5.1	Findings: interviews	71
4.5.1.1	Significance of political oversight in the public accounts	72
4.5.1.2	Basic reasons why communities protest for services	74
4.5.1.3	Violent service delivery protests	76
4.5.1.4	Factors attributed to poor service delivery	78
4.5.1.5	Primary causes of corruption amongst the public officials	80
4.5.1.6	Effective alleviation of corruption amongst public officials in South African municipalities	82
4.5.1.7	Composition of MPACs	85
4.5.1.8	Effective capacity building of MPACs members	90
4.5.2	Findings acquired from questionnaires.	93
4.5.2.1	Rate nature of governance of municipalities in South Africa	93
4.5.2.2	Why South Africa failed to provide communities with adequate services?	93
4.5.2.3	Why South African local municipalities find it difficult to alleviate corruption compared to other countries?	94
4.5.2.4	Reasons why the oversight of public accounts is more effective at the national government sphere than the local municipal in South Africa	95
4.5.2.5	Reasons why most public officials are involved in the mismanagement of public funds and corrupt activities in South Africa	95
4.5.2.6	Effective structuring and composition of MPACs in South Africa	96
4.5.2.7	Extent of public participation in public accounts in the Makhado Local Municipality ...	97
4.5.2.8	Level of accountability of public officials in Makhado Local Municipality	98
4.5.2.9	Transparency amongst public officials in Makhado Local Municipality	98
4.5.3	Effective MPAC members capacity-building in South Africa	98
4.6	CHAPTER SUMMARY	99
CHAPTER 5		100
SUMMARY, CONCLUSIONS AND RECOMMENDATIONS OF THE STUDY		100
5.1	CHAPTER INTRODUCTION	100
5.2	INTRODUCTION OF THE MAIN RESEARCH QUESTIONS OF THE STUDY	100
5.2.1	Research questions	100
5.3	OVERVIEW OF THE CHAPTERS	101
5.3.1	Chapter one: Introduction and background of the study	101
5.3.2	Chapter two: Literature review	101
5.3.3	Chapter three: Research methodology and design	101
5.3.4	Chapter four: Data presentation, interpretation and analysis of the study	102
5.3.5	Chapter five: Summary, conclusions and recommendations of the study	102
5.4	SUMMARY OF THE RESEARCH FINDINGS	102

5.4.1	Interviews and questionnaires	103
5.4.1.1	Interviews	104
5.4.1.2	Questionnaires	104
5.5	RECOMMENDATIONS OF THE STUDY	105
5.5.1	National government	105
5.5.2	Local municipalities	105
5.5.3	Concerned groups (the public)	105
5.5.4	Higher education and training	106
5.6	RECOMMENDATIONS FOR FURTHER STUDIES.....	106
5.7	LIMITATIONS.....	106
5.8	CONCLUSION OF THE STUDY	107
	REFERENCES	107

LIST OF FIGURES

Figure 1: Reasons why South African local municipalities found it difficult to eliminate corruption compared to other countries	94
Figure 2: Reasons why the oversight of public accounts is more effective at the national sphere of government than the local municipal level in the South African context	95
Figure 3: Extent of public participation with regard to public accounts within the Makhado Local Municipality	97
Figure 4: Effective capacity building of MPACs members within the South African context.....	98

LIST OF TABLES

Table 1: Profile of the research participants and the research respondents	68
Table 2: Research questions, themes and sub-themes.....	71
Table 3: Reasons why South Africa failed to provide communities with adequate services	93
Table 4: Reasons why most public officials continue to mismanage and participate in corrupt activities within the South African context	96
Table 5: Effective structuring and composition of the MPACs in South Africa	96

APPENDIXES

APPENDIX A	119
APPENDIX B	120

CHAPTER 1

GENERAL INTRODUCTION AND BACKGROUND OF THE STUDY

1.1 INTRODUCTION

Effective service delivery in the South African context is adversely affected by a series of challenges and factors. Jelenic (2019:2) contended that the concept of service delivery entails the way in which public institutions, organisations and private enterprises tend to foster economic growth and create jobs, enhance the efficiency and effectiveness in the utilisation of funds accorded them, enhance transparency, accountability and citizen participation and facilitation to share adequate information in the management and operational functions. Service delivery could also imply the successful implementation of policies, programmes and projects which are intended to supply consumers with adequate needs and requirements, especially from the government.

Service delivery within the South Africa public is primarily impeded by the mismanagement of revenue and expenditure within the public service. This circumstance is challenged by numerous protests in South Africa since the advent of democracy in April 1994 to date. According to Breakfast, Bradshaw and Nomarwayi (2019:107), in 1994 a new democratic South Africa emerged, and was closely associated with the development of the elite group amongst the black corrupt politicians. Furthermore, almost three decades later, a new democratic South Africa is challenged by violent service delivery protests in most local municipalities. Mofolo and Adonis (2020:1) hold that twenty-six years into democracy, most of South Africa's municipalities are plagued with maleficence in the form of service delivery protests, which tend to be violent, *i.e.*, communities destroy infrastructure during the protests. It is noted that service delivery protests is a tool communities utilise to coerce respective local municipalities to concede to their demands.

The South African government through interventions noted this demand by the communities. In response to this challenge, Parliament established the standing public accounts committee at provincial government (SCOPA) (Parliament of the Republic of South Africa, 2019:5). SCOPA is centralised at the national sphere of government, *i.e.*, Parliament where public officials such as ministers are held accountable for the

respective departmental public fiscal accounts. The arrangement within the South Africa public management system is that SCOPA is mainly decentralised in nature, *i.e.*, it can be implemented effectively once conducted at the local municipal level. According to Smoke (2015:220), municipal public account committees need to be devolved to address service delivery challenges faced by the immediate communities. The decentralisation of SCOPA into the municipal public accounts committee (MPAC) is, therefore, necessary to meet a series of elements contained at this level of oversight at the local sphere of government.

The Municipal Finance Management Act Circular 92 stipulates that municipalities must be mandated to establish MPAC's at various levels to ensure efficiency and effectiveness. Jali (2018:13) holds that MPAC's throughout South Africa have been successful in the enhancement of services. All MPAC's are established in terms of section 79(1) of the Municipal Structures Act, 2000 (Act 117 of 2000). Section 79(2) of the Act stipulates that a municipal council may establish one or more committees necessary for the effective and efficient performance of any of its functions and that the municipal council may subsequently determine the function of the established committee. Hence it performs an oversight function on behalf of council and does not duplicate the role exercised by other established committees such as the audit or finance committees (Jali, 2018:12).

MPAC is, therefore, an important element within the South African local municipalities and been mandated to conduct an oversight role on respective management and operations functions. In summary, the functions of the MPAC are devolved from the SCOPA legislative framework. It includes the watchful eye of all governance structures in association to public spending and ensures internal accountability; addresses accountability in South African municipalities and capacity-building of MPAC members to improve their oversight role; and provide accountable services; and hold public officials at municipal level to account for revenue and expenditure (Mofolo & Adonis, 2020). Hence, MPACs like all other public accounts committees in South Africa are tasked with the responsibility to conduct an oversight role of public financial management and accountability (Khanyile, 2022:1). The oversight role of the MPAC is believed to enhance service delivery to communities and municipal service employees (Suka, 2021:11).

1.2 PROBLEM STATEMENT

MPACs are specifically established to enhance service delivery to communities. Effective implementation of the MPAC-like programmes was conducted in several countries beyond the South African boundaries. In the United States of America (USA), the public accounts committees are addressed within what is referred to as the Public Accounts Committee (PAC), which traditionally occupies a heightened status over the public management and operations (Mhlanga, 2021:20). Secondly, in Canada many of the historic problems of the PAC resemble those of today, *i.e.*, most local municipalities still find it difficult to fight mismanagement, fraud and corruption (Mhlanga, 2021:21). Lastly, Domingos and De Aquino (2019:1161) asserted that in Brazil, the Public Account Committees (PAC) is like one in the USA. Brazil represents the developing countries in Latin America, while the USA and Canada the developed countries.

In summary, municipal public accounts communities are utilised globally. Mofolo and Adonis (2020:1) hold that the role of municipal public accounts committees in South Africa is indisputable. Thus, just as in any other developing country, municipalities are entrusted with the responsibility to change the lives of people for the better. It is suggested in this study that strategic interventions introduced by MPAC could eliminate a series of challenges and factors related to poor service delivery. In this instance, MPAC is the most preferable and an effective form of intervention South African communities require to enhance the delivery of services by public entities including the local municipalities, state-owned enterprises (*e.g.*, ESKOM, TELKOM) and organisations which utilise public funds for management and operations.

1.3 RATIONALE FOR THE STUDY

An interest to investigate the oversight role of the municipal public account committee to enhance accountable service delivery was sparked by personal involvement in the programme, namely, the MPAC within the Makhado Local Municipality. Thus, the researcher is a member of the committee, which is responsible for holding municipal public officials accountable for revenue and expenditure. The researcher has access to classified information and reports of real-life individual public officials who were caught contravening the relevant legislative frameworks meant to enhance accountability. The researcher's current admission to the Master of Public Administration and Management

Programme at the University of Limpopo further enlightened her perception and theoretical approaches to enhance of municipal financial management systems. In summary, the researcher's exposure to this research programme created an opportunity to better understand the challenges of systematic corruption, fraud, mismanagement, money laundering and other related organised criminal activities which is rife at most local municipalities in the Limpopo Province.

1.4 SIGNIFICANCE OF THE STUDY

This study was significant because numerous recommendations which were provided was aimed to build capacity of MPAC members to enhance their oversight role and provide accountable services within local municipalities in general. The outcomes of this study were envisaged to largely contribute towards the provision of a specific local municipality, namely, Makhado because of the knowledge and skills gaps it otherwise would not have acquired in the past. No other studies have been conducted in the Makhado Local Municipality. This study was effective in its goal to alleviate corrupt activities which deprives communities of basic services. The recommendations were primarily aimed to build MPAC members capacity to improve their oversight role and be held accountable for the delivery of services. On the other hand, the study challenged the effectiveness of the MPACs because it has failed to fight corruption and poor delivery of services in South Africa. This study should be perceived as a foundation phase from which future studies with similar interest could investigate the oversight role of municipal public account committees. Social groupings which could benefit from this study included the communities the adequate delivery of services; most local municipalities to limit violent service delivery protests and improve health; as well as educational, safety and security hazards. On the other hand, academic disciplines such as Public Management, Sociology and Psychology, to name a few, would benefit from the research processes and procedures applied in this study.

1.5 AIM AND OBJECTIVES OF THE STUDY

The primary aim and objectives of the study is addressed in this section.

1.5.1 Aim of the study

The primary aim of the study is to explore the role of the municipal public account committee (MPAC) to enhance accountable service delivery within the Makhado Local Municipality in Limpopo Province, South Africa.

1.5.2 Research Objectives

The following were the objectives of the study:

- To assess the oversight strategies implemented by the municipal public account committee (MPAC) to foster accountability.
- To determine the level of service delivery in the Makhado Local Municipality.
- To assess the oversight role played by Municipal Public Account Committee (MPAC) to enhance accountable services delivery.

1.6 RESEARCH QUESTIONS

The following research questions were identified for the study:

- What oversight strategies have been implemented by the municipal public account committee to enhance accountable service delivery within the Makhado Local Municipality in Limpopo Province?
- What is the level of service delivery within the municipality?
What oversight role does the municipal public account committee play to enhance accountable service delivery within the Makhado Local Municipality?

1.7 DEFINITIONS OF CONCEPTS

1.7.1 Oversight

Oversight is defined by Mhlanga (2021:5) as a constructive, critical process that enhances a budget for the delivery of services in favour of poor communities, *i.e.*, it is levelled to ensure that politicians do not interfere with the public officials' fundamental managerial activities. Oversight is aimed at maximising the elements of accountability and transparency (Zonke, 2016:2).

1.7.2 Municipal Public Accounts Committee

The Municipal Public Accounts Committee (MPAC) is defined as a specialised committee established according to the Municipal Structures Act, 1998 (Act 117 of 1998) to conduct an oversight role to hold municipal managers and public officials accountable for public accounts. According to Makhado (2016:3), municipal public accounts committee is the formation, especially established to ensure capability, accountability and transparency among public officials during the collection and utilisation process of public funds.

1.7.3 Service delivery

According to Martins and Ledimo (2015:575), service delivery refers to the actual delivery of a services and products to the customer or clients. This is also supported by Nel and Masekela (2020:37) who defined service delivery as a notion which involves all the aspects which relate to when, how and where the public is provided basic amenities for a meaningful survival.

1.8 REGULATORY FRAMEWORK FOR THE STUDY

The regulatory framework for this study was formulated around the need to utilise public funds responsibly. In summary, regulatory frameworks are mandatory and coercive national laws and regulations which accounting officers in the public service must comply with. The regulatory frameworks, especially in South Africa, are intended to give practical effect to the relevant constitutional provisions related to the public service. Furthermore, a regulatory framework provides public employees with the code of conduct. In this regard, codes should be perceived as guidelines for employees as to what is expected of them from an ethical perspective. The South African legislative framework demands that public employees comply with the codes of conduct. This study, which explores the role of municipal public account committee (MPAC) to enhance accountable service delivery within the Makhado Local Municipality in Limpopo Province, the regulatory framework should regulate the responsibility of public employees to ensure efficient management and administration. This implies that the regulatory framework promotes the primary concepts which are closely associated with good management including honesty, accountability and transparency. In summary, regulatory frameworks within the South African context deal with maladaptive issues of corruption, fraud and

maladministration. Political oversight of public funds according to the MPAC is guided by several regulatory frameworks which were identified and discussed in this study. These included the following:

1.8.1 Constitution of the Republic of South Africa, 1996

The Constitution promulgates the establishment of committees to hold public officials, including municipal officials, managers and politicians accountable for public funds. The committees include the Municipal Public Account Committees (MPAC) in South Africa.

1.8.2 Public Finance Management Act, 1996 (Act 1 of 1996)

The Public Finance Management Act 1 of 1999 is better known as PFMA. The Act is implemented to enhance the delivery of services in an efficient, accountable manner and sound ethical conduct by public officials who manage municipal funds.

1.8.3 Municipal Public Finance Management Act, 2003 (Act 56 of 2003)

The Act stipulates that municipalities must be mandated to establish MPAC's operable at various levels to ensure efficiency and effectiveness. This Act is perhaps the legislative framework which gave life to the MPACs within local governments in South Africa.

1.8.4 Municipal Structures Act, 2000 (Act 117 of 2000)

The Act stipulates that a municipal council may establish one or more committees necessary for the effective and efficient performance of any of its functions. The committee is required to perform an oversight function on behalf of council.

1.8.5 The Public Service Act, 1994 (Act 103 of 1994)

This is a legal framework which guides public officials to conform to sound ethical standards in their execution of public duties.

The regulatory frameworks mentioned above were designed to inhibit any likelihood of the corruption, mismanagement of funds and theft. These formed part of this study because these tend to focus on the required outcome.

1.9 PRELIMINARY REVIEW OF THE LITERATURE

A preliminary literature review concentrated primarily on the identification and discussion of the significant topics which formed part of the research. These topics are highlighted below in this study.

1.9.1 Political oversight conceptualised.

Mofolo and Adonis (2020:2) asserted that oversight committees in Parliament are obliged to promote constitutional values of accountability, good governance and control over passed legislation. Van Niekerk and Dalton-Brits (2019:5) defined political oversight as the proactive control mechanisms initiated by the legislature with the executive and administrative organs of state to promote compliance with the statutory and legislative frameworks. Political oversight is also defined as the process through which the National Assembly and Provincial Legislatures hold the executive accountable for how public resources are utilised (Makhado, 2016:2).

From the definitions above, several common elements can be identified. These are discussed briefly. The element of constitutional values is enshrined within the Constitution of the Republic of South Africa, 1996 and other primary legislative frameworks, for example, the PFMA. Good governance is about compliance with legislative frameworks, policies and programmes. The element of accountability is expected of each public official who is responsible for government revenue and expenditure. In the context of this study, an accounting officer should ensure that certain control mechanisms are available to hold everyone accountable for the utilisation of public resources.

The researcher holds an alternative perception of political oversight. The concept of political oversight is the process in which politicians are drawn from various political parties which are brought together to comprise committees responsible for holding public administrators accountable for public funds and the provision of services to the communities.

Political oversight is the composition of committees which represent various political parties at the local municipal level. It is concentrated within the requirement of accountability which entails being answerable for one's own actions to the public; be

transparent; and be able to adhere to the stipulations contained in the legislative frameworks. MPACs generally demand accountability from public officials. Accountability is when one provides an explanation in terms of delegated powers vested in one, for example, the municipal manager must account to council on the institution's daily operations and account for the staff in terms of recruitment and selection and as well as dismissing and hiring staff members (Mhlanga, 2021:6). Political oversight is directed towards the provision of adequate service delivery in the form of, *inter alia*, water, electricity, education, health, housing, and sanitation to the communities. According to Kosec and Wantchekon (2020:1), rural services include agricultural, infrastructure and social services. Accountability is not attainable without the utilisation of control mechanisms to hold public officials answerable for how and why they expended the public funds. Khanyile (2022:5) holds that MPACs are bodies, which are established to implement the oversight role to enhance accountable service delivery.

1.9.2 Service delivery in South Africa

Effective service delivery in South Africa is marred with service delivery protests which tend to be violent in nature. According to Mofolo and Adonis (2020:1), twenty-six years into democracy and twenty years after the new local government operations, the majority of South African local municipalities still struggle to provide proper services to their respective communities. Breakfast *et al.* (2017:107) attributed the rise in poor service delivery to the previous apartheid dispensation which benefited only the White minority under the separate development system. Therefore, it could be assumed that the current state of service delivery is because of the previous National government which deprived the majority South Africans of adequate services, for example, access to equal education, housing, security, health, water, employment opportunities, and sanitation.

South Africa is challenged by a rife violent service delivery protest. The communities march in the streets and demand adequate service delivery. Most protests are closely associated with the demand for adequate delivery of services, which tend to be violent in nature (Breakfast *et al.*, 2017:107). Violent service protests are destructive in that communities tend to destroy the infrastructure, for example, streets, schools, and public clinics and libraries. According to Masuku and Jili (2019:2), service delivery protests emanate from claims that the ANC government had failed to fulfil its promises to improve

their livelihood. In its manifesto, the ANC promised society of adequate housing, health, education, and electricity which has thus far failed to materialise.

There are specific factors which are attributed to poor service delivery in South Africa, which are identified and discussed in the section. The most important factors include:

According to Masuku and Jili (2019:2), political interference is one of the attributes related to poor service delivery, which is further complicated by the issue of political linkages, *i.e.*, the ANC government prefers to deploy individuals without regard of their academic qualifications, capabilities and preparedness to manage public institutions and provide communities with necessary services (Masuku & Jili, 2019:2).

Breakfast *et al.* (2019:108) noted that inadequate service delivery is primarily determined by a lack of accountability amongst local councillors and municipal officials. On the other hand, Domingos and De Aquino (2018:1162) asserted that service delivery protests in South Africa are directed towards demanding public officials be removed from office because they are blamed for poor delivery of services. Financial accountability is lacking in almost all the municipalities. The Auditor-General highlighted that municipalities do not attend to most audit outcomes (Enwereji, 2018:6). The failure of municipal public officials to adhere to the Auditor-Generals reports is considered adverse and affects accountability.

In general, therefore, South African service delivery protests is due to frustration experienced by communities when they adequate services are not provided (Breakfast *et al.*, 2017:109). Usually, deprived communities become aggressive and, in the process, violent is resorted to during. According to Breakfast *et al.* (2017:110), frustration is equated with dissatisfaction with government performance that has become a common occurrence in most municipalities in South Africa. Frustration is experienced by communities when they realise that no enhancements can be made to their livelihoods.

The South African government established several effective frameworks, which, if adequately enforced and complied with by public officials could ultimately improve service delivery. Unfortunately, this is not the case. Firstly, sections 55 and 114 of the Constitution of the Republic of South Africa, 1996 (Act 108 of 1996) stipulates that all organs of state must be accountable (Botlhoko, 2017:11). Therefore, if public officials adhere to the

requirements enshrined in the Constitution, service delivery could improve the livelihoods of communities. Secondly, section 36 of the Public Financial Management Act, 1999 (Act 1 of 1999) requires that every department and constitutional institution should appoint an accounting officer responsible for public accounts (Van Niekerk & Dalton-Brits, 2019:4). Accounting officers are less obligated to ensure that an effective internal control system of financial and risk management is established and maintained in state institutions, including municipals. The Municipal Finance Management Act, Circular 32 of 2006, is another version of the PFMA which was discussed above. Thirdly, the Auditor-General Act of South Africa, 1995 (Act 12 of 1995) determines that its office shall expect the municipal council and its respective accounting officer to correct mismanagement contained in their reports (Van Niekerk & Dalton-Brits, 2019:6). Public officials either ignore or lack the capacity to implement the abovementioned legislative frameworks to enhance oversight. Their ignorance was classified under intention, whereas their incapacity is questionable in this regard.

1.9.3 Oversight strategies implemented by Municipal Public Account Committee to foster accountability.

The South African Parliament established the Standing Committee on Public Accounts (SCOPA) to enhance the delivery of services to the communities. On the other hand, SCOPA's mandate is decentralised within local government through what is referred to as Municipal Public Accounts Committees (MPACs). The decentralisation of SCOPA to local municipalities is considered as devolvement.

MPACs acquired a series of objectives which are ascribed as functions to the principal formation, namely, Standing Committee on Public Accounts (SCOPA). According to Suka (2021), the functions of MPACs include conducting an oversight of the management and operations of the Council. They undertake these functions with recommendations from the Council for adoption; examine the past financial year recommendations on the oversight of the annual report to identify the possibility of wrong-doing especially the mismanagement and wasteful expenditure; evaluate the current financial statements and audit reports of both the municipality and municipal entities to check whether the records are compiled with to the required standard; there are no elements of non-transparency; examine the recommendations of the audit committee and the Auditor-General's recommendations of how these have been dealt with and implemented; MPACs are

responsible to ensure that recommendations/suggestions contained in the AG reports are not ignored; and encourage good governance, transparency and accountability of how the municipal funds and resources are being utilised.

Good governance entails the management and operations conducted in most accepted ways (Kosec & Wantchekon, 2020:1). Transparency refers to the disclosure of information to the public (Zonke, 2016:2). Accountability is providing an explanation in terms of delegated powers vested in oneself (Mhlanga, 2021:6).

MPACs within the South African context are established according to a series of legislative frameworks. The most important and similar legislative frameworks are identified as including the following: Section 139(2) of the Constitution of the Republic of South Africa, 1996 mandates a provincial executive body to intervene in a municipality that is unable to, or fails to, fulfil an executive obligation by assuming responsibility for the relevant obligation in that municipality (Van Niekerk & Dalton-Brits, 2019:3). On the other hand, Mofolo and Adonis (2020:2) argued that MPAC is a committee of the municipal council which is appointed in accordance with section 79 of the Municipal Structures Act, 1998 (Act 54 of 1998). The enactment of the Municipal Finance Management Act (MFMA) brought new hope to local municipalities who are expected to adhere to its provisions in the delivery of services (Mbatha & Mutereko, 2022:286).

The establishment of MPAC is determined by the theoretical perspectives identified in this study. The Deprivation theory explains the situation in which the ruling class deprives the working class of basic amenities (Breakfast *et al.*, 2017:109). The Financial control theory indicates that local municipalities can enhance accountable service delivery successfully once they adhere to financial management, accountability and transparency (Mbatha & Mutereko, 2022:287); and the Public Account theory (PA) maintains that in practice there are instances of a widespread corruption to such extent that it may be difficult to find the principled principal (Mofolo & Adonis, 2020:2). This section of the literature review was augmented by a series of models.

Municipal Public Accounts Committees are established globally. The United States of America represents the developed world. The Public Accounts Committees (PACs) are used to: (i) foster economic growth and job creation; (ii) improve the efficiency, effectiveness and coverage of public services; (iii) increase government transparency,

accountability and citizen participation; and (iv) facilitate better information sharing within government in the US (Jelenic, 2019:3). Brazil represents the developing world within Latin America. According to Domingos and De Aquino (2018:1162), the PAC in Brazil is viewed as a critical feature for fiscal balance and budgeting oversight in municipalities. The committees are required to provide local municipalities with advisory competence as well as support councils' legislative activities. Zambia is a developing country in the Sub-Saharan African continent. According to USAID AGIS (2021:1), PAC is designed to improve governance, transparency, accountability, service delivery, and meet the needs of the people of Zambia.

The MPACs in South Africa are ineffective and therefore these should be re-engineered. Most of the MPACs are weak due to, for example, lack of the capabilities, political interference, and funding. To address the challenges faced by numerous MPACs, the study concentrated on the following effective strategic interventions.

The introduction of public service delivery innovation (SDI) and an alternative service delivery (ASD) have proven effective (Nel & Masilela, 2020) and appears to be more effective than other forms of intervention. An improvement of the monitoring and evaluation (M&E) system in the municipal management and operations would according to USAID AGIS (2021), increase the presence of committee members at the site of the projects. Smoke (2015) suggested an inclusion of enhanced accountability within the local municipal situation at all levels which is the main challenge that must be addressed. On the other hand, increased public participation ensures ethical governance which is mainly demanded by communities as they interact with public officials during what is referred to as *Imbizo* (Khanyile, 2022). Enwereji (2018) holds that local municipalities implement MPAC programmes successfully if they benchmark, that is, obtain and implement procedures from programmes which were conducted successfully. Enhanced risk management strategies are also effective to address the internal and external barriers which could impede productivity in municipalities, especially activities which are suspected of being criminal (Mbatha & Mutereko, 2022). Mbabazi and Mukwaya (2020) and Zonke (2016) argued that support of the MPACs through capacity-building and funding the management and operations could enhance their effectiveness.

1.9.4 Capacity-building of MPAC members in South African Local Municipalities

Capacity-building of MPAC members to improve their oversight role to enhance accountable service delivery is to address the challenges faced by these committees' management and operations. According to the researcher, the concept re-engineering is also closely associated with revitalisation, improvement and revisitation for corrections and perhaps perceive matters differently. In the context of this study, an enhancement of the oversight role of the MPACs is mainly concentrated within the requirement of good governance. According to Suka (2021:33), good governance implies the process of encouraging public officials to be transparent and accountable during the administration and management of municipal funds and resources to provide quality services to communities. Good governance is usually demanded by communities who are the primary recipients of public services.

For Zonke (2016:2), the public should be mobilised adequately to participate in matters regarding the budget and projects to improve their livelihoods. The public is involved through the MPACs-public meetings to demand and hold public officials to account or to answer for the responsibility which was conferred upon them. Public participation is the most important aspect in the building of the MPAC member's capacity to enhance their oversight role and accountable service delivery.

On the other hand, MPAC capacity-building to improve their oversight role to enhance accountable service delivery should be geared towards supporting their day-to-day activities through their capacity. Capacity-building is viewed by Kosec and Wantchekon (2020:1) as the process to provide MPAC members with the capacity to receive, understand and act on information they had gathered during the investigation of fruitless and wasteful expenditure incurred by local government public officials. Capacity-building of the MPACs members would also require additional funding from government institutions such as departments.

In this regard, MPACs cannot conduct their management and operations effectively without adequate funding. Mofolo and Adonis (2020:5) hold that inadequate funding has always been directed towards the management and operations of the MPACs. These committees are mandated to protect public funds from being embezzled by local municipalities. Therefore, the committees must be adequately funded to do their work.

Rooting-out corruption is another way of supporting the activities and operations of the MPACs. Accountability needs to be reinforced by several law enforcement agencies and legislative frameworks which are considered less coercive. The establishment of internal and external auditors is perceived as an effective approach to build MPAC members capacity to improve their oversight role and be held accountable for service delivery. Internal audit committees are mandated to operate as per Section 38(1) of the PFMA as units and their reports are directed to the accounting officer and the Audit Committee (Mbatha & Mutereko, 2022:289). On the other hand, the MPACs seek the support of external advisers and experts referred to as external auditors to conduct committee inquiries and write-up the reports for the committee (Suka, 2021:29). The combination of services from both the internal and external auditors is possibly very expensive but it plays an important role to enhance the MPAC's administration, management and operations.

The MPAC member's capacity-building process is to improve their oversight role be held accountable for the delivery of services could also be acquired through the application of advanced technologies. Botlhoko (2017:13) holds that the municipalities challenges are attributed to ineffective municipal governance structures which would not have happened had the administration, management and operations of the MPACs not been computerised. Computerisation is all about the use of recent technological support aimed to identify problem areas swiftly and the provision of effective solutions. In this instance, computerisation of activities and interventions is mainly determined by the requirements of the alignment of tasks and activities which primarily utilise the fourth industrial devices and programmes. Computerisation of the administration, management and operations of the MPACs is attained through what is termed an open administration. According to Nel and Masilela (2020:35), every sector within the South African government has entered the technological age which enables them to develop and implement new legislative policies, strategies, frameworks and approaches to improve the delivery of services to the communities.

On the other hand, open administration is the type of digital data which is availed with the technical and legal characteristics necessary to use, reuse, and redistribute to anyone, anytime, anywhere (Jelenic, 2019:2). Open administration is closely associated with the concept of innovation. Nel and Masilela (2020:34) hold that the level of public service

delivery innovation (SDI) in South Africa in the recent years implies that MPACs could apply these in their administration, management and operations. Furthermore, MPACs should concentrate on providing communities with adequate services. An alternative service delivery approach is suggested for effective capacity-building.

Alternative service delivery is a form of reform effort aimed at policy design and implementation which could see MPACs transfer effective ways to enhance services they provide to the communities (Kekez *et al.*, 2023:1). MPACs must not only be seen as units aimed to identify faults in public officials; they must also be seen as providing officials with guidelines and adequate advice.

MPACs could be revitalised and made responsive to the communities' needs by aligning themselves with the mandate, namely, oversee the enhancement of accountable service delivery at local municipal level in South Africa. The aspect of accountable service delivery at local municipal level of governance is considered the primary goal which was intended to achieve in this study. Mbatha and Mutereko (2022:286) consider accountable service delivery as a process that is determined by a series of important attributes including proper financial management, financial risk management, transparency and rooting-out corruption at local municipalities. MPACs are mandated to ensure that they are effectively capacitated to enhance their oversight role and provide accountable services to ensure their administration, management and operations are directed at the general provision of adequate services to the needy communities within their areas of jurisdiction.

1.10 RESEARCH METHODOLOGY

In this section, several research method concepts are addressed.

1.10.1 Research Design

Pragmatic paradigm which was utilised in this study is categorised as a form of a mixed-methods research approach occurs when both interpretivistic and positivistic paradigms are combined in a single research study (Mertens and Hesse-Biber, 2012:75). According to Ritchie *et al.* (2013:11), the development of interpretivist thinking, and the qualitative research tradition underscores the significance of understanding and studying people's

'lived experiences' within a particular historical and social context. Interpretivistic paradigm falls within the qualitative research collects data in the forms of beliefs, opinions and experiences of people of the phenomenon. Stenfor, Kajamaa and Bennet (2020:596) defined qualitative research as a type of educational research and the researcher relies on the participants perspectives. On the other hand, Jacobsen (2012:5) defined *positivism* as philosophical positions which underscore empirical data and scientific methods. The quantitative research approach underscores statistics in the collection and analysis of data. Daniel (2016:92) contended that the quantitative research approach can be perceived as scientific in nature; utilisation of scientific methods for data collection and analysis and makes generalisations possible. Fielding (2012:1) asserted that the pragmatic paradigm is effective in research which seeks to mix both qualitative and quantitative research methodologies.

1.10.2 Study Area

This study was spread across all the communities who receive services from Makhado Local Municipality in the Limpopo Province. Therefore, the communities within a specific area tend to be determined by similar characteristic features such as rurality and acquire less quality services. According to Sammut-Bonnici and McGee (2017:2), case studies involve participatory methods if it is a group, community or institution or different members of households, who utilise services and includes interrelationships between the various elements of a particular social environment. In this regard, a case study was considered an important area of study. A case study is a detailed explication of particular people who live together and experience similar social problems and programmes in the real-life context (Moriarty, 2011:15). A case study is the area from which researchers seek to describe the researched.

1.10.3 Population

A population is regarded as a total number of units of analysis from which samples are drawn. A population means everybody who shares similar characteristic features with those who are being researched. The population is also the total collection of units from which one selects the sample (Etikan *et al.*, 2016:1). The research population is the actual individuals and or things which are targeted for inclusion in the study. This is supported by Savenye and Robinson (2015:1050) who perceive a population as the totality of

people, organisations, objects or occurrences from which samples are drawn. The primary target population for the study included all the Municipal Public Accounts Committee (MPAC) members, while the secondary target population was the community representatives, for example, Ward Councillors and Ward committees who have knowledge of service delivery and political oversight.

1.10.4 Sampling method and sample size

A sample is a sub-set of the population from which is drawn. According to Busetto *et al.* (2020:7), a sample is a small number of units of analysis which possess the most characteristic features of a population from which they are drawn. Samples represent the population in any given study. The purposive sampling methodology was applied in this study. According to the purposive sampling methodology, researchers select whomever they consider could inform the study relevant information. Purposive sampling reflects intentional selection of the research participants to optimise sources of data to respond to the research question (Johnson *et al.*, 2020:141). Guest *et al.* (2020:5) asserted that a small sample size is relevant for qualitative research because large sample sizes are effective for quantitative research. On the other hand, Busetto *et al.* (2020) hold that small samples are relevant for qualitative research while large sample sizes are adequate for quantitative research. In this study, thirty Ward Councillors and Ward committee members were selected for the quantitative survey and eight MPAC members for the interviews. The total sample size was thirty-eight participants.

1.10.5 Data collection

Two data collection methods were applied in this research, *i.e.*, interviews and questionnaires. Researchers undertake data collection when they interact with the research participants to gather detailed information related to answering the research question. Savenye and Robinson (2015:1059) maintain that qualitative data is considered to be the rough material researchers collect from the world they are studying, and they are the particulars that form the basis of analysis. In qualitative research, the relevant data derived from four field-based activities: interviewing, observing, collecting and examining (materials) and feeling (Yin, 2011:129). Busetto *et al.* (2020:3) asserted that interviews aim to expose the complexity and in-process nature of meanings and interpretations that cannot be examined using other positivist methodologies. The

researcher interacts with the participants in person discussion wherein the participants respond to questions posed by the interviewee. On the other hand, questionnaires are an effective means to collect data required for research and evaluation, in large amounts from the research respondents (Diem, 2023:1). A questionnaire can be viewed as a list of research questions which the research respondents read and answer by themselves without assistance.

According to Moses and Torbiorn (2012), the questionnaire is usually responded to in the absence of a researcher. Questionnaires are distributed to the prospective respondents who complete and return these to the researcher for analysis. Questionnaires are distributed to the research respondents to allow them an opportunity to respond to the questions on their own. Questionnaires are meant for individuals who are literate. The use of both interviews and questionnaires is primarily sought to acquire rich volume of data. Where the qualitative and quantitative data collection methods are utilised in a single study, researchers are certain they would acquire a detailed understanding of the phenomena they are investigating. Hence, qualitative data collection provides researchers with a detailed exposition of people's feelings, while quantitative research provides the extent of the problem statistically.

1.10.6 Data analysis

Two types of data collection methods were applied in this study, namely, qualitative data analysis and quantitative data analysis.

1.10.6.1 Qualitative data analysis

Qualitative data analysis is selected to make sense of the large volume of data provided by the research participants in the form of, for example, statements, beliefs, and opinions. (Center for Teaching, Research & Learning, 2022:2). Qualitative data is analysed according to the process articulated into a series of steps. The steps are as follows: (i) Step 1: Organize and prepare the data for analysis; (ii) Step 2: Read through all the data; (iii) Step 3: Conduct analysis; (iv) Step 4: Generate a description of the setting or people and identify themes from the coding; (v) Step 5: Represent the data within a research report; and (vi) Step 6: Interpret the larger meaning of the data. Qualitative data analysis is perhaps more difficult to conduct and as such demands additional experience, knowledge and skills.

1.10.6.2 Quantitative data analysis

Qualitative data analysis is primarily guided by the process contributed by the Center for Teaching, Research & Learning (2022). Quantitative data analysis is relevant to summarise data in tables, percentages, scales, graphs and other forms of descriptive analysis. The quantitative data analysis process according to Muhamad (2023) is conducted in three steps, namely: (i) Step 1: Identification of the levels in which data is measured; (ii) Step 2: The use of descriptive statistics to summarise the data; and (iii) Step 3: Making inferences or predictions about the population. Quantitative data analysis is simple to conduct. Quantitative data analysis is achieved by utilising correlation (indicate a relationship or pattern), analysis of variance (ANOVA) (determine whether or not the means of two sampled groups is statistically significant or due to random chance) and regression (determine whether one variable is a predictor of another variable). In summary, dichotomous thinking towards quantitative reasoning is possible when deciding which areas of the data stands for or against a given argument. All these aspects are described by Ho *et al.* (2019:1).

1.10.7 Validity and reliability

The concepts of validity and reliability were utilised to establish and maintain trustworthiness of research, especially regarding the formulation of the research questions, which were referred to as research instruments.

1.10.7.1 Validity

The concept of validity is closely associated with the way the research instruments provide researchers with information closest to their quest to investigate phenomena in their studies (Kumar, 2011:14). Validity implies that the research instruments measure only what they are expected to. Research instruments are the questions researchers pose to the research respondents during interviews and the completion of questionnaires during the data collection process.

1.10.7.2 Reliability

By reliability, researchers imply the ability of an independent administration of the same research instrument that produces similar results if applied in various research settings with similar research participants (Babbie, 2020:46). Reliability is attained also by means

constructing well-articulated research instruments which directs the research participants to respond as expected. Reliability entails that the research questions acquire relevant and accurate responses from the research during the data collection process.

1.10.8 Ethical Considerations

Ethical considerations are mainly utilised by gatekeepers to protect the research participants from being physically, psychologically and emotionally harmed during the data collection process. Ethical considerations are guidelines and rules which the social science professions have developed to protect the participants from being physically, psychologically and emotionally harmed by the research (Mack *et al.*, 2011:8). According to Akaranga and Makau (2016:1), ethical considerations can be viewed as standards of behaviour of people and relationships with each other. This refers to a way of life, social norms for conduct that distinguishes between acceptable and unacceptable behaviour. In this study, the researcher was guided by the ethical considerations of avoidance of harm, confidentiality and privacy, informed consent, anonymity, request for a permission to conduct research, voluntary participation, dignity and respect and care.

1.10.8.1 Avoidance of harm

Cacciattolo (2021:56) contended that harm to subjects occurs when the research participants' mental and physical wellbeing is exposed to a possible threat. It was ensured that the research subjects were not unnecessarily threatened or coerced to participate in the study, for example, in unfavourable weather conditions.

1.10.8.2 Confidentiality and privacy

The ethic of confidentiality entails that whatever transpires during the interviews with the research participants, the information would remain known only to the two. According to Arfin (2018:30), information gathered during the research should not be accessible to other persons without the research participant's consent. Furthermore, privacy also indicates that whatever is discussed between the researcher and the researched should remain confidential. For Stevens (2013:13), privacy is a central tenet of every psychologist's work and as such researchers need to devise ways to ask whether participants are willing to talk about sensitive topics without placing them in awkward situations.

1.10.8.3 Informed consent

Fleming and Zegwaard (2018:210) cautioned that research participants must not be coerced into participating in the study but be free to give written consent to participate. In the context of this understanding, the research participants were provided with a written consent form which they read and signed to participate voluntarily.

1.10.8.4 Anonymity

Anonymity implies the process to not disclose the identity of the research participants after they have shared information (Arifin, 2018:31). The research participants in this study were identified through codes or pseudonyms rather than the biographical information and names which would make it possible for others to identify them.

1.10.8.5 Request for a permission to conduct research.

Obtaining permission is another important element in the ethical considerations. Kumar (2011:6) holds that researchers should take care to ensure that the relevant persons, committees and authorities are consulted and informed and necessary permission and approval is acquired from them before they undertake the data collection process. The researcher submitted a request for permission to conduct research to Makhado Local Municipality which was granted.

1.10.8.6 Voluntary participation

Voluntary participation simply entails that the research participants should volunteer to participate without financially gain or motivated by other incentives. Stevens (2013:24) contended that most of research participants volunteer to participate in interviews without being reimbursed. Prospective research participants for this study were required to consent to voluntary participation and sign a written consent form.

1.10.8.7 Dignity and respect

The dignity of the research participants was respected, for example, their right to choose was provided without conditions. According to Pillay (2014:196), the researcher will balance the power between her/himself and the research participants. This balance implies that the researcher is not viewed as better than her/his research subjects. The aspect of respect is closely associated with dignity. According to Gajjar (2013:9), respect maintains that researchers should not utilise unpublished data, methods or results without

permission. The researcher acknowledged all the authors and the participants' were not discriminated against.

1.10.8.8 Care

The ethic of care means that researchers should avoid careless errors and negligence. They must carefully and critically examine their own work as well as keep records of the research activities (Gajjar, 2013:9). The aspect of care in this study included the safekeeping of records from conception to its conclusion in vaults for a period of five years.

1.11 LIMITATIONS OF THE STUDY

The study was limited in that selected political leaders within the municipal public account committee programme at Makhado Local Municipality as well as the principal research participants could not be included to respond to aspects related to the programme. These are individuals with adept knowledge and information of the MPACs at the municipal sphere including South African at large. Secondly, information from the persons who were found guilty of contravening the stipulations of the Public Management Act, 1996 (Act 1 of 1996) could also not be gathered. These individuals could have provided the study with detailed information related to organised crimes, which involved fraud, corruption and mismanagement of the public funds. Lastly, the response rate to the questionnaires could be compromised.

1.12 OUTLINE OF THE RESEARCH

The study was divided into five chapters:

1.12.1 Chapter 1: General introduction and background of the study

This chapter described the background and purpose of the study, motivation/rationale, and the significance as well as identified the statement of the problem. The aims, objectives, research questions, definition of concepts was also discussed.

1.12.2 Chapter 2: Literature review

Chapter provided an overview of the reviewed literature including theories relevant to the study.

1.12.3 Chapter 3: Research methodology

Chapter three outlined the adopted research design to address the research problem, as well as reasons for the selected methodology.

1.12.4 Chapter 4: Data analysis and interpretation

In this chapter, the research findings were discussed, analysed and interpreted.

1.12.5 Chapter 5: Summary, conclusion and recommendations

Chapter five presented a summary of the findings, followed by conclusions and recommendations.

1.13 SUMMARY OF THE CHAPTER

This chapter provided a general introduction of the study and addressed a series of sub-topics including the problem statement, rationale and significance for the study, aim and objectives, research questions, definition of concepts, regulatory framework, preliminary review of the literature, followed by the adopted research methodology and limitations of the study.

CHAPTER 2

LITERATURE REVIEW

2.1 INTRODUCTION

This chapter provides a detailed exposition of the oversight role of municipal public account committee members to enhance accountable service delivery in local municipalities. The chapter is divided into a number of sub-sections including: political oversight, state of service delivery in South Africa, factors attributed to poor service delivery, accountable service delivery through the oversight role of MPACs, theories and models which explicate the establishment of the MPACs, international oversight role of the MPAC, capacity-building of MPAC members in their oversight role to enhance accountable service delivery, and elements to ensure the oversight role of the MPACs to provide accountable services.

2.2 POLITICAL OVERSIGHT

The concept of oversight is observed differently from the everyday usage in this study. It is defined by Mofolo and Adonis (2020:2) as a process applied by committees in Parliament to promote constitutional values of accountability, good governance and control over laws which have been passed. It is directed towards the provision of adequate services in the form of water, electricity, education, health, housing, sanitation and so on to the communities. Political oversight is a process of investigating an organisation to establish whether it is progressing as outlined in its vision and mission statement. Political oversight is a watchdog established to ensure that public officials do not underspend or overspend public funds. This is referred to as fruitless or wasteful expenditures (Fourie, 2015:873).

Political oversight is also determined by the promulgation of the Public Finance Management Act, 1996 (Act 1 of 1996) which stipulates the regulation of financial management in institutions, ensure that all institutional revenues, expenditures, assets and liabilities are managed effectively and efficiently as well as provide for the responsibilities and accountability of persons entrusted with financial management in those institutions (Pauw, Woods, van der Linde, Fourie & Visser, 2002:136). This

promulgation primarily suggests that political oversight within the South African context is enhanced by certain elements which are identified and discussed below.

2.2.1 Elements to enhance political oversight.

Political oversight is effectively enhanced by several elements which are identified as good governance, accountability and transparency.

2.2.1.1 Good governance

Good governance is all compliance to legislative frameworks, policies and programmes. According to Crous (2002:29), good governance is adequately developed and maintained by through efficiency. Efficiency refers to the most effective ways of achieving an objective with the most economical utilisation of funds. It is the use of public funds in a correct manner to avoid wasteful expenditure. Communities can be provided with adequate and quality services once public officials are accounted and responsibility is taken for their actions in expending the public funds. However, Manyaka and Nkuna (2014:1576) hold that efficiency and effectiveness can be achieved by alleviating corrupt behaviour sustainably and enhance good governance. Accountability is related to good governance which implies that public organisations should conduct public matters, manage public funds and guarantee that human rights are free from abuse and corruption while obeying the rule of law (Said *et al.*, 2015:225).

2.2.1.2 Accountability

Accountability is when one provides an explanation in terms of delegated powers vested in one. For example, the municipal manager accounts to the council on the daily operations of the institution including accounts for the staff of the institution in terms of recruitment and selection as well as dismissing and hiring staff members (Mhlanga, 2021:6). Accountability in this context implies that accounting officials (AOs) take charge of the public funds which an institution collects and utilises these as revenue and expenditure. Accountability usually starts with the assumption that 'holding to account' is a good thing. After all, it is hardly controversial to suggest that those that are granted discretionary powers should report on their conduct (Van Belle & Mayhew, 2016:1). Accountability is all about truthful reporting of all the activities, resources and methods one utilises to reach a level at she/he manages to provide the institution and the public with adequate and quality services.

2.2.1.3 Transparency

Being transparent is to be open for evaluation and assessment. Steyn *et al.* (2011:19) state that transparency is a democratic aspect that calls for free and open discussion and dialogue between stakeholders without reprisal, intimidation, discrimination and stigmatisation. Thus, information of the revenue and expenditure involves public funds must be open for public scrutiny. This does not imply that all the information related to public funds should be accessible for public consumption. According to Copelovitchi *et al.* (2017:4), the concept of fiscal transparency focuses on what information governments provide publicly.

2.2.2 Political interference HEADING NOT LISTED IN ToC

According to Rajin (2017:19), South Africa's first democratic government inherited an institutional legacy of corruption. In the 1980's there was evidence to suggest that political corruption was common in certain government departments, as well as in the homeland administrations. Politicians are not supposed to interfere in the administration and management of respective public institutions because their roles are only concentrated within the political sphere. Similarly, Cloete (2013:96) asserted that political interference in the administrative and management operation in South Africa is generally intended to suppress rules and regulations involved in the tendering system.

2.2.3 Corruption

Corruption is a condition which emanates from a premise of the global mismanagement by public officials. The Department of Public Service and Administration Review 1999-2000 (2000) in Franks (2014:50), identified shortcomings related to causes of corruption in the transformation project because the timelines were overly optimistic. Also, too many interventions were tackled simultaneously in an unplanned manner. Furthermore, the need to develop management had been underestimated, and certain interventions could have undermined the resilience of the bureaucracy. Corruption is against the proper conduct of administration (OSISA, 2017:228) which implies that the local government structure in South Africa experiences systemic instabilities due to poor administrative performance by public officials.

2.2.3.1 Culture of corruption

The South African public sector is highly tolerant to corruption and its forms which makes it extremely difficult for its related local municipalities to provide communities with adequate services. Mills (2012:12) postulated that the culture of corruption is expressed through bad leadership and weak institutions which amass the distribution of resources for personal gain. Service delivery cannot be possible when large amounts of resources are misdirected to enrich a few. For Rajin (2017:21), this type of a culture among the public officials and politicians cannot exist alongside accountable service delivery.

2.2.4 Mismanagement of public funds

Mismanagement of public funds is common within South African local communities who complain about poor service delivery. Mismanagement is also determined by a series of elements such as instability which results from repeated amendments to the formulation of policies, under staffing and skills shortages, obstacles to building a sense of professional common purpose in the public service, lack of accountability and insufficient clarity of the division of roles and responsibilities amongst the public officials (Franks, 2014:54). Public officials act on mismanagement of public funds if they are unable to act in a regulated and expected way. Similarly, USAID AGIS (2021:3) lists a number of conducts by public officials who are involved in the mismanagement of public funds, for example, (i) lack of established policy and procedures and adherence thereto where they exist; (ii) weak institutional practices and human interventions, whether deliberate or not; (iii) lack of appropriate skills and knowledge for the necessary oversight; and (iii) an overall lack of transparency. Mismanagement of the public funds by public officials is subjected to a failure of the public officials to be held accountable and be responsible for such funds in the regulated manner as stipulated in the public financial management legislative frameworks.

2.2.5 Lack of accountability

According to Domingos and De Aquino (2018:1162), a lack of accountability is measured when most service delivery protests demand the removal of public accounting officers they believe are not accountable for reporting whether they utilised the resources to improve service delivery. Communities to receive services demand an explanation from the public officials of how their funds were used. However, failure of which leads to poor service delivery. The involvement of politics in the administration and management of

public institutions results in tensions which undermines proper, adequate and quality services to the needy South African communities.

2.2.6 Frustration

The most recurring demand by local communities is that public officials be removed from office because they fail to deliver goods and services to their respective constituencies. Frustration usually leads to anarchy, political upheaval and the global destruction of the municipal operations in general. On the other hand, Ngcamu (2019:5) holds that the dynamics of the phenomenon, familiarly known as 'service delivery protests' has generally been understood by the public within the context of local government as a failure or shortcoming to access communities with promised water, electricity, sanitation, basic infrastructure, health, education, and employment opportunities. When these are not realised, the communities become frustrated and in retaliation they opt to become violent. That is, relative deprivation often leads to frustration and aggression by those whose expectations are not met (Breakfast *et al.*, 2017:109). There is, therefore, a relationship between service delivery protests and unmet expectations which is directly linked to relative deprivation. Cloete (2013:2) posits that people voice their dissatisfaction with poor service delivery and in most instances, they react violently which results in torching public infrastructure which is intended to develop them. Violent service delivery protests can also result in loss of lives. Nkomo (2017:4) lists forms of service delivery protest and includes: *toyi-toying*, processions, stay-away, coerced election boycotts, blockading of roads, burning of tyres, looting, destruction of buildings, chasing unpopular individuals out of townships, confrontations with the police and forced resignations of elected individuals.

2.2.7 Lack of skills

A lack of public local municipals' management and administrative skills among officials and councillors is identified as one of the factors attributed to poor service delivery (Van Niekerk & Dalton-Brits, 2019:2). Adequate service delivery relies heavily on the skills towards oversight, monitoring, identification of act on poor performance and transgressions, financial misconduct and unauthorised, irregular and fruitless and wasteful expenditure as well as hold those who transgressed the legislative frameworks without favour and fear of reprisal. Kosec and Wantchekon (2020:2) asserted that

situations where public officials responsible for the public funds lacks the necessary administrative and management skills. Hence, adequate service delivery cannot take place. A lack of management and administrative skills amongst public officials in relation to poor service delivery is closely associated with aspects which are contributed by USAID AGIS (2021:3) which includes failure to account and be transparent, incapacity to implement the established policies and procedures, failure to adhere to the legislative frameworks, financial controls, financial decisions and the involvement of the right human resources necessary to implement policies and programmes needed to improve service delivery for communities. In summary, public officials who lack of the necessary management and administrative skills could result in poor service delivery in communities around South Africa.

2.2.8 Ineffective law enforcement: National Prosecuting Authority (NPA).

Poor service delivery within the South African context continues to escalate because persons who had violated the legislative frameworks and were identified for their involvement in systematic corruption were not brought to book. In this regard, Saila (2017:34) contended that poor service delivery in South Africa is attributed to a high level of the law enforcement agencies failure to punish individuals who had transgressed the bidding process in which tenders are selected and awarded to a prospective service provider. Individuals who are involved in awarding tenders to selected persons unfairly have not faced the law. On the other hand, Mills (2012:17) asserted that the South African anti-corruption programmes had been implemented poorly. Therefore, poor service delivery continues to escalate because there is no person(s) is held accountable or prosecuted for failure to implement policies and projects intended to improve the general welfare of the citizenry by the local municipalities.

2.2.9 Laxed legislation

The proceeding section highlighted the South African government and the law enforcement agencies failure to act the transgressors who should be prosecuted and imprisoned for stealing public funds intended to improve the level of service delivery. It can be inferred that lax legislation is attributed to poor service delivery. According to Munzhedzi (2016:2), heads of department at national, provincial and municipal managers at the local and district municipalities were mandated to take effective and appropriate

disciplinary steps against public officials who contravened or failed to comply with provisions of the financial prescripts or commit an act that undermines the financial management and internal control system of the department. This circumstance is associated with the provision of poor services within the local municipalities in South Africa. On the other hand, Rajin (2017:56) posited that accounting officers tend to avoid the responsibility and accountability for all expenditures incurred in their departments. Poor service delivery is primarily associated with public institutions with a laxed legislative accountable vision and mission.

2.2.10 Insufficient funds

Service delivery is generally undermined due to insufficient funds. Hence, service delivery programmes and projects are financially supported without which these cannot be realised (Mbabazi & Mukwaya, 2020:4). Reasons why most local municipalities are without adequate funding are many and not addressed in this study. Munzhedzi (2016:5) revealed that one of the reasons is for insufficient funding is that most municipalities fail to implement preferential procurement which could regulate the utilisation of scarce resources. Therefore, there is no situation in which local municipalities could be found to have adequate funds to implement policies, programmes and projects. It is understood that when these preferential procurement policies are adhered to, local municipalities would acquire adequate financial resources to implement management, administration, and operations to enhance of the delivery of services.

2.2.11 Political connectivity/organised crime

There is an emerging crime in which businesses have contact with politicians to secure tenders. The result hereof is that large sums of money is misdirected, and no services are rendered to the needy. According to Munzhedzi (2016:1), public officials including politicians use their power and authority to channel public funds whereby they would benefit personally without considering that their corrupt and criminal actions. This practice is criminal and difficult to prove. On the other hand, Cloete (2013:76) holds that the political connectivity with business associates deprives communities in most municipalities of adequate services. Another form of political connectivity with business associates is called black economic empowerment which is according to Rajin (2017:30) a white-wash element utilised by most individuals to make money which is corrupted by

various elements, for example, fronting, and tax evasion. Services in local municipalities cannot be adequately delivered when large sums are redirected to a few members, friends and business associates.

2.3 ACCOUNTABLE SERVICE DELIVERY THROUGH OVERSIGHT ROLE OF THE MUNICIPAL PUBLIC ACCOUNT COMMITTEES (MPACs) IN SOUTH AFRICA

This section of the chapter concentrates on accountable service delivery through the oversight role of the municipal public accounts committees (MPACs). MPACs are established to oversee enhanced service delivery.

2.3.1 What are MPACs?

Municipal Public Account Committees (MPACs) are defined as accounting committees established in South African local municipalities to oversee enhanced accountable delivery of services. According to Suka (2021:17), the MPAC is a committee which is expected to hold the executive and the administration accountable for the work they have performed for the financial year in the local municipalities. This committee is also held accountable by the municipal council and the reports are discussed and adopted or returned to be rectified or rejected by the Council.

2.3.2 Establishment of MPACs in South Africa

As indicated above, MPACs are established according to the Municipal Structures Act, 1998 (Act 117 of 1998). Thus, MPACs are formations which were established through the legislative framework of the South African government, namely, Parliament. According to Parliament of the Republic of South Africa (2019:5), MPACs are committees devolved from the national formation referred to as the Standing Public Accounts Committee (SCOPA). Therefore, MPACs are a version of the SCOPA at the local municipal level of government. Similarly, Mofolo and Adonis (2020:3) hold that the MPAC performs functions like the SCOPA but at the provincial legislature level of government. Hence, it is imperative that the MPACs activities and practices are managed in a similar manner with those of the major committee, for example, SCOPA. COPA's mandate is decentralised within local government through what is referred to as Municipal Public

Accounts Committees (MPACs). The decentralisation of SCOPA in local municipalities is considered as devolvement.

2.3.3 Functions of MPACs

Mbabazi and Mukwaya (2020:3) summarise the functions of MPACs as follows:

- (i) Examine the Auditor-General reports, the head of the internal audit and any other reports compiled by commissions of inquiry in terms of Section 88 of the PFMA. According to Items (1) – (3) of this Act, the Accounting Standards Board comprises of no more than 10 members as the Minister may determine. The Minister, after consulting the Auditor-General, appoints the members of the Board which may establish its own operating procedures. Therefore, this board is required to examine Auditor-Generals reports.
- (ii) Produce reports for submission to the council and the Minister. It must be noted that the position of the Minister at the local municipal level is that of the mayor. In this regard, the MPACs are assisted to execute their work by a few operational guidelines (Botlhoko, 2017:4). The main function of the MPACs is concentrated within an oversight role.

2.3.4 Legislative frameworks: establishment of MPACs in South Africa

The MPACs in South Africa are established according to a series of legislative frameworks which are identified and discussed in the section below.

2.3.4.1 Constitution of the Republic of South Africa, 1996

The Constitution promulgates the establishment of committees to hold public officials including municipal officials, managers and politicians accountable for public funds. Section 139(2) of the Constitution of the Republic of South Africa, 1996 mandates a provincial executive body to intervene in a municipality that is unable to, or fails to, fulfil an executive obligation by assuming responsibility for the relevant obligation in that municipality (Van Niekerk & Dalton-Brits, 2019:3). The Constitution is a primary legislative framework from where all other frameworks emanate.

2.3.4.2 Municipal Structures Act, 1998

The South African local municipalities are devolved power to establish their own formations to oversee their respective financial accounts. Mofolo and Adonis (2020:2) hold that the MPAC is a committee of the municipal council which is appointed in accordance with Section 79 of the Act. The aspect of devolvement is closely associated with decentralisation which Smoke (2015:224) contended unfolds to create challenges to realise local governments' potential to deliver services more effectively and accountably. Hence, MPACs are established to hold public officials accountable for public funds at the level closest to the communities.

2.3.4.3 Public Finance Management Act, 1999

The PFMA provides that public officials are required to ensure that all revenue, expenditure, assets and liabilities of the spheres of government are managed effectively and efficiently (Botlhoko, 2017:104). The PFMA is the main legislative framework which is responsible to ensure that public officials utilise public funds as specified in its stipulations and those acquired from the Constitution of the Republic of South Africa, 1996.

2.3.4.4 Municipal Public Finance Management Act, 2003

The MPFMA is promulgated from the PFMA. The MPFMA comprises of stipulations which are accordingly stated in the principal legislative framework, namely, the PFMA.

2.3.4.5 Auditor-General Act, 1995

The Act provides that the Auditor-General (A-G) compiles reports on the finance management and administration which government institutions, including municipalities have complied and or failed to comply with the stipulations of the PFMA and the MPFMA. These reports require those involved to correct and or adhere to the recommendations contained therein.

2.4 THEORIES AND MODELS EXPLICATING THE ESTABLISHMENT OF THE MPACs IN SOUTH AFRICA

The establishment of MPACs within South African local municipalities is informed by a series of theories and models which are identified and discussed in the section below.

2.4.1 Theories explicating the establishment of MPACs in South Africa

The deprivation theory, financial control theory, public account theory, conflict management theory and the agency theory are identified and discussed in their relationship with the explication on the establishment of MPACs in South Africa.

2.4.1.1 Deprivation theory

The Deprivation theory explains the situation in which the ruling class deprives the working class of basic amenities (Breakfast *et al.*, 2017:109). The Deprivation theory explicates the nature in which communities are denied access to a series of amenities including clean water, housing, sanitation, quality education, health, safety and security and other by their respective local municipalities (Waweru, 2012:10). Poor quality service delivery is discussed in detail in the Deprivation theory. On the other hand, Zahra and Marwa (2021:7) hold that community dissatisfaction results in service delivery protests as identified in the Deprivation theory.

2.4.1.2 Financial control theory

The Financial control theory shows that local municipalities can enhance accountable service delivery once they adhere to financial management, accountability and transparency (Mbatha & Mutereko, 2022:287). According to the Financial control theory, institutions such as the public sector should be viewed from many perspectives including the MPACs and active public participation (Mbatha & Mutereko, 2022:292). This theory provides the need for consistent and effective control of municipal finances to enhance the delivery of services. In this context, the financial control theory emanated from the legislative frameworks outlined above in this section of the chapter.

2.4.1.3 Public Account theory

The Public Account theory (PA) maintains that in practice there are instances of widespread corruption to that extent that it may be difficult to locate the 'principled principal' (Mofolo & Adonis, 2020:2). According to this statement, the South African public service is marred by volumes of mismanagement, corruption, fraudulent behaviour and tend to extract public funds. Hence, it is difficult to provide communities with adequate services.

2.4.1.4 Conflict management theory

According to Breakfast *et al.* (2017:111), a conflict management perspective determines that violent conflict is commonly analysed in relation to security and political issues and threats. This theoretical perspective conforms with the explication that MPACs are established at local municipalities to inhibit conflict. This theory addresses the rife violent service delivery protests. Communities destroy infrastructure and properties because they are aware that MPACs should hold public officials to account for inadequate service delivery.

2.4.1.5 Agency theory

According to Enwereji (2018:3), the Agency theory was propounded by financial economists to comprehend conflicts of interest between two people and referred to as the principal and agent. This theory addresses the aspects of political connectivity, corruption, criminality and other malpractices which occur between corrupt individuals involved in enriching themselves, families, friends and connected people at the expense of the poor. On the other hand, Enwereji (2018:3) explained that the Agency theory is all about people who enter into a contractual relationship with another, known as the 'agent', to undertake several binding services on behalf of each other's interest. MPACs are established to identify such irregularities and bring those transgressors to book.

2.4.2 Models explicating the establishment of MPACs in South Africa

Models are usually the level of explication acquired from the principal measurements, namely, the theoretical perspectives discussed above. In this regard, the study identified certain models which expounds on the establishment of MPACs in South Africa.

2.4.2.1 Principal and agent (PA) model

The principal and agent model are also referred to as (PA) and described by Mofolo and Adonis (2020:2) as a theoretical framework that is critical to structure and manage contract relationships as well as explain the behaviour and activities of the principal and agent. The principal implies that public officials have power over the municipal funds whilst the agent is any person or business which enters a relationship with the former to enrich themselves from public funds. MPACs are especially established to provide local municipalities with structures intended to oversight management, administration and operations.

2.4.2.2 Politicised bureaucratic model.

According to the Politicised bureaucratic model, the elected office-bearers have a mandate to manage and control the public service. According to Masuku and Jili (2019:3), the Politicised bureaucratic model entails that the appointment of politicians in senior bureaucratic positions have a means to control bureaucrats and civil service. This model examines the way the South Africa politicians take the opportunity of being in the fore-front to embezzle the public funds to enrich themselves, families, friends and the business associates they relate to.

2.4.2.3 Complementary model

According to Masuku and Jili (2019:3), the complementary model of MPACs in South Africa is described as a model that offers a positive approach to examine the distinct contribution of political office-bearers and public servants to the democratic process. This model is effective to maintain the notion that political and administration office-bearers can join in pursuit of good governance. In this regard, the model insists that politicians and office-bearers must enter relationship wherein the former does not utilise their positions to promote mismanagement, corruption and other related organised criminal activities.

2.5 INTERNATIONAL OVERSIGHT ROLE OF MUNICIPAL PUBLIC ACCOUNTS COMMITTEES

The public accounts committees are a necessity for local municipalities globally. This is supported by Masuku and Jili (2019:1) who remarked that internationally, local government are regarded as the sphere of government that should provide immediate necessary intervention in terms of provision of services because it is a sphere that is closest to the community.

2.5.1 Brazil

Committees in Brazil are like the internationally named Public Account Committees (PAC's) (Domingos & De Aquino, 2018:1161). PACs in Brazil are established to support parliamentarians to analyse, evaluate and scrutinise budgetary bills, amendments and governor's accounts which includes the entire budgetary cycle. According to Domingos

and De Aquino (2018:1162), Brazilian legislation stipulates the establishment of the PAC at the local legislative branch and to adhere to the principles applied to the legislative at the federal level according to the Federal Constitution of 1988. Like the South African context, the establishment of the Brazilian PACs are enshrined in the Constitution.

2.5.2 Canada

Mhlanga (2021:21) postulated that the historic problems of the PAC resemble those of today, *i.e.*, most local municipalities still find it difficult to fight the elements of mismanagement, fraud and corruption. This statement shows that PACs were established in Canada but specifically directed to fight mismanagement, fraud and corruption amongst public officials. This attitude is placed because all the municipal public accounts committee's must be established to fight mismanagement, fraud and corruption.

2.5.3 Quebec

According to Mhlanga (2021:7), in Quebec members of PACs challenge policy issues through the committee process, which appears to have accelerated as the depth and frequency of value for money audits has increased. The PACs in Quebec indicate their effectiveness to enhance their oversight role to hold public officials accountable for public funds. In the context of this arrangement, Quebec PACs are managed and operated in similar ways as those in South Africa. The only difference is that there is no mention of the national, provincial and local levels of governance.

2.5.4 Nigeria

Public accounts committees in Nigeria are not specifically named in the research conducted by Wetterberg *et al.* (2016:32). Oversight is directed towards the improvement of the teaching and learning process for learners. Breakfast *et al.* (2017:110) state that in northern Nigeria the unequal distribution of health services deprived some groups' access to better health-care facilities. The public accounts committees are expected to provide equal and fair educational access to all learners in Nigeria.

2.6 BUILD MPAC MEMBERS CAPACITY: OVERSIGHT ROLE TO ENHANCE ACCOUNTABLE SERVICE DELIVERY IN SOUTH AFRICA

The researcher holds that the oversight role of MPAC's in South Africa is to enhance accountable service delivery, which is inadequate and ineffective. This section of the chapter identifies and discusses a series of effective strategic interventions towards building capacity amongst MPAC members to enhance their oversight role to ensure accountable service delivery.

2.6.1 Build MPAC members capacity.

MPAC members should receive adequate training to capacitate their understanding of the management and operations required to enhance their oversight role and ensure that communities are accountable for the delivery of services. Capacity-building for MPAC members is defined and supported by its effect on members and the communities they serve.

2.6.1.1 Definitions of capacity-building

Capacity-building is perhaps a difficult concept to define in a single sentence. In this regard, the researcher utilised certain words to define capacity-building, for example, legislated requirement, professional development, competence development and training process respectively.

Legislated requirement process: capacity-building is defined as a legislative framework which requires all to be educated and trained in their lifelong development. The South African education system is embedded within an analogy of education and training in that it is based on the reconstruction of a society to provide the previously deprived majority education and training opportunities to as in the apartheid era. Thus, the current situation provides society and respective communities with education and training opportunities as promulgated by legislation, for example, Skill Development Act, 1998 and the Skills Development Levies Act, 1999. The Skills Development Act provides for education and training opportunities and the Skills Development Levies Act supports education and training with resources.

Professional development process: capacity-building is defined as a professional development process. Richards (2011:4) termed the professional development process as training which involves the development of a repertoire of skills acquired through

observing others when they conduct tasks and activities to manage and operate organisations and or institutions.

A competence development process: capacity-building is defined as a form of competence development process for individuals. According to Kizilaslan (2011:161), competencies play a critical role in the changes experienced within the management and operations of every institution including the MPAC.

A training process: capacity-building is defined as a training process provided to governmental institutions by internal and external service providers. In summary, training is directed towards the enhancement of trainee's level of service delivery to those in need, *i.e.*, the communities (Fear *et al.*, 2014:11). Capacity-building is a process through which individuals are provided adequate education and training to enhance knowledge and skills necessary to ensure service delivery to the communities.

2.6.1.2 Effects of building MPAC members capacity and communities

The effects of capacity-building on MPAC members and communities are discussed below.

Capacity-building prepares for transformation: leaders including MPAC members require a high level of training in the form of in-service training to prepare them to transform the programmes. Government institutions including MPACs in local municipalities have become complex due to continued changes (Cadwell & Spinks, 2008:21). Transformation brings with it several challenges for local municipalities, for example, new, effective and innovative strategic interventions to enhance oversight of MPACs to ensure accountable service delivery.

Capacity-building improves the tasks and activities of MPAC members: MPAC effectiveness is attributed to a systematic allocation of various tasks to individuals so that each is aware of their functions without a duplication or confusion. According to Naidu *et al.* (2008:79), formations such the MPACs should be structured such that they provide every individual with a number of tasks and activities to achieve the general goal and objectives of this unit. Capacity-building provides MPAC members with unambiguous authority and responsibilities which measure their tasks and activities in a simplified manner.

Capacity-building is for new entrants in the MPAC programme: capacity-building provides new members of the MPACs with improved management and operations of the programme. Coetzee (2013:19) holds that the new growth path adopted by government calls for increased workplace training of workers already in employment to improve productivity and the overall growth and development of the economy and accountable service delivery.

In general, capacity-building is primarily aimed to enhance management and operational tasks and activities of the members of the MPAC members which in turn ensures accountable service delivery at the local sphere of government.

2.7 ELEMENTS TO ENHANCE THE OVERSIGHT ROLE OF MPACs TO ENSURE ACCOUNTABLE SERVICE DELIVERY

This is perhaps the most important aspect of this chapter which was designed to identify and discuss elements to enhance the oversight role of the MPACs to ensure accountable service delivery within the South African context. The concept of accountable service delivery is defined and then supported by a variety of elements to enhance the oversight role of the MPACs.

2.7.1 Elements to enhance oversight role of the MPACs to ensure accountable service delivery.

As indicate above, there are various elements in the improvement of the oversight role of the MPACs towards the enhancement of the accountable service delivery which form part of this section of the chapter in the study.

2.7.1.1 Good governance

Good governance implies the encouragement of public officials to be transparent and accountable during the administration and management of municipal funds and resources utilised to provide communities quality services (Suka, 2021:33). The public is involved through the MPACs-public meetings to demand and hold public officials to account for the responsibilities which are conferred upon them. However, Kekez *et al.* (2023:6) asserted that governance is a term used to describe the mode of coordination exercised by governmental actors over social ones to solve familiar problems of collective action inherent in government and governing. Good governance is an important element

necessary to build MPAC members capacity because it tends to limit their oversight role. Good governance is encapsulated in the relevant chapter of the Constitution of the Republic of South Africa, 1996 which stipulates that various bodies oversee accountability in the affairs of local municipalities and related government departments. Also, the Accounting Officer (AO) is expected to ensure that good financial management processes are followed, including financial systems which must be established (Mbatha & Mutereko, 2022:286). The AO is responsible for the administration, management and operations of the local municipal entity. Zonke (2016:3) holds that good governance signifies the exercise of political, economic and administrative authority to manage a nation's affairs which comprises of a complex range of mechanisms, processes, relations and institutions through which citizens and groups articulate their interests, exercise rights and obligations or mediate differences. In this regard, the members of the MPAC are accordingly capacitated by means of their demand for good governance from public officials who are responsible for administering and managing the public funds as well as resources.

2.7.1.2 Enhanced transparency

Transparency simply means openness. According to ACJR (2019:1), the concept means openness of how public officials manage the public funds as well as manage and operate programmes and projects required to provide services. Transparency is about openly informing interest/pressure groups about everything which takes place within the organisation without hiding anything. Sikhakane and Reddy (2011:89) postulated that transparency everybody, including politicians and administrative officials be held accountable. It is about providing interested people with adequate information. Transparency does not seek to hide whatever takes place in the management and operations of the respective organisations including the public institutions.

2.7.1.3 Decentralisation

Service delivery operations should be decentralised as opposed to the previous apartheid dispensation. During the current South African democratic dispensation, adequate service delivery should be distributed fairly and equitably to the entire citizenry whether they reside in urban, informal settlement and rural areas. Smoke (2015:220) holds that decentralisation is the process ascribed under the devolution approach that national government (the centre) is required to empower elected local governments and the general citizenry (the periphery) to control own governance, allocate resources efficiently

to enhance their livelihoods. Decentralisation is all about devolving power previously acquired by the centre to the local sphere of governance. Kosec and Wantchekon (2020:1) asserted that decentralisation within the South African society entails the national area of governance which makes it possible that it no longer provides resources and makes decision on how local municipalities manage their respective service delivery management and operations. Decentralised gives local government municipalities the opportunity of they should govern themselves.

2.7.1.4 Support for the oversight role of MPACs

According to Makhado (2016:2), oversight plays an essential role to enhance transparency and accountability over public institutions' administration and management, including ways in which public funds are collected and utilised. The essentiality of this oversight role can only be realised when MPACs are provided supportive systems. The administration, management and operations of the MPACs should, therefore, be supported adequately.

2.7.1.5 Capacity-building of MPAC members

Capacity-building of MPAC's members should be levelled to support their day-to-day activities through capacitation. USAID AGIS (2021:3) contended that MPACs could be supported through specialised capacity-building training, mentoring, performance management systems and reformatory recommendations to enhance transparency and accountability. Committee members require intensive capacity-building which could be provided through various methods and interventions. In summary, the specific objectives of capacity-building include: (i) build the statutory bodies of the councils capacity to understand and appreciate their statutory roles; (ii) improve the effectiveness of the council statutory bodies through timely reporting by statutory committees in local government councils; and (iii) improve on the relationship between statutory bodies and the council (Mbabazi & Mukwaya, 2020:2). The element of capacity building is suggested because most members of the various MPACs were not trained adequately for the oversight role. According to Mhlanga (2021:21), it is often difficult in practice for members of the MPACs to separate financial management from policy issues. This indicates their incapacity in relation with the oversight procedures and processes. Makhado (2016:7) holds that the performance of committees is determined by the technical support they receive from the committee support staff. This suggests that most MPACs at the

provincial sphere are ineffective because they are faced with a high volume of work which they need to process.

2.7.1.6 Funding MPACs' management and operations

MPACs cannot conduct their management and operations effectively without adequate funding. Mofolo and Adonis (2020:5) posited that inadequate funding has always been directed towards the management and operations of the MPACs. These committees are mandated to protect public funds from being embezzled by local municipalities and as such they must be funded adequately to accomplish their work. In most situations, MPACs are provided with inadequate funding to conduct their oversight role. In this regard, Makhado (2016:7) contended that most MPACs operate within a limited budget, which implies that even if training opportunities for members and support staff is available, not all members or support staff will have an opportunity to attend such training. MPAC's conduct specific programmes in various local municipalities and as such they are not in control of the allocation of the budget and cannot demand additional funds if required.

2.7.1.7 Rooting-out corruption

Rooting-out corruption is another way to support the activities and operations of the MPACs. Accountability needs to be reinforced by several law enforcement agencies and legislative frameworks which are considered less coercive. The combination of services obtained from both the internal and external auditors is possibly very expensive, but this plays an important role to enhance the MPAC's role of administration, management and operations.

2.7.1.8 Participation of internal and external auditors

The establishment of internal and external auditors is viewed as an effective approach to build MPAC members capacity. Internal audit committees are mandated as per Section 38(1) of the PFMA to operate as units which are autonomous and their reports are usually directed to the accounting officer and the Audit Committee (Mbatha & Mutereko, 2022:289). On the other hand, the MPACs seek the support of external advisers and experts referred to as external auditors to conduct the committee inquiries and write-up the reports for the committee (Suka, 2021:29). The combination of services acquired from both the internal and external auditors is possibly very expensive but this plays an important role to enhance the MPAC's administration, management and operations

According to Mhlanga (2021:10), working together with internal and external auditors, the MPACs will be able to improve and promote sound financial management by strengthening the oversight role of financial accountability through effective financial management in municipalities. Risk management is vital to enhance the management of municipal finances which it is primarily determined by the process to ascertain, evaluating and control both internal and external barriers which may impede productivity in an organisation (Mbatha & Mutereko, 2022:290).

2.7.1.9 Increased public participation.

The general public within the South African context does not want to be actively involved in the MPAC processes. Mofolo and Adonis (2020) postulated that poor public participation deprives MPAC's the efficiency and effectiveness to hold public officials accountable for public funds. Public participation could be viewed as an interaction between communities and members of the MPACs where both demand accountability from those who hold official positions. The public-MPACs relationship is promoted by Parliament and Council and represents the national and local government levels, respectively (Zonke, 2016:3). MPACs are strengthened towards the establishment, development and maintenance of this relationship. The public is expected to provide the MPAC with important oversight of, *inter alia*, planning, service delivery components and other related issues which challenges accountable service delivery at the local sphere of government. Pepinsky *et al.* (2017:250) enlisted several benefits MPACs could acquire from public participation, for example, mass political behaviour, trust in government, state legitimacy and proper functioning of public offices, *i.e.*, the administration and management of the local municipalities. Indeed, this is an important input in that the relationship between public participation and the MPACs seeks to capacitate the latter to ensure effective management and operations.

2.7.1.10 Benchmarking

According to Enwereji (2018:11), benchmarking refers to a strategic management tool utilised to measure the performance of an organisation against a defined standard which could have been borrowed elsewhere. Benchmarking is used by organisations to determine their success and make amendments where necessary. On the other hand, Mbatha and Mutereko (2022:291) asserted that benchmarking is a strategic management tool to examine organisational performance to assess its performance and modify where appropriate and necessary. Benchmarking is applicable in areas where organisations

including public institutions seek innovative approaches and methodologies to address issues, they face in relation to the provision of accountable service delivery to the needy communities.

2.7.1.11 Advanced enhancement of management and operations by MPACs

MPACs should be provided and trained with advanced measurements for the improvement of their management and operation processes.

- **Computerisation**

Building MPAC members capacity could also be attained through the application of advanced technologies. Botlhoko (2017:13) holds that municipalities' increased challenges can be attributed to the ineffective municipal governance structures. This would not happen if the administration, management and operations of the MPACs been computerised. Computerisation is all about the use of recent technological support which aims at the quick identification of problem areas and the provision of effective solutions. The computerisation of activities and interventions are primarily determined by the requirements of the alignment of tasks and activities which utilise fourth industrial devices and programmes. Nel and Masilela (2020:35) conclude that computerisation must strengthen internal infrastructure resources and departmental capabilities to ensure the consistent production of reliable, factual, timely, and accurate data and information outputs. MPACs must apply computerisation processes i to conduct their oversight role in conformance with the current situational demands of the fourth industrial revolution.

- **Open administration**

Computerisation of the administration, management and operations of the MPACs is attained through what is termed an open administration. According to Nel and Masilela (2020:35), every sector within the South African government has embraced the technological advancements which enable them to develop and implement new legislative policies, strategies, frameworks and approaches to enhance the delivery of services to the communities. On the other hand, open administration is the type of digital data that is availed with the technical and legal characteristics necessary and be utilised freely, reused, and redistributed by anyone, anytime, anywhere (Jelenic, 2019:2). Open administration is closely associated with the concept innovation.

- **Innovation**

In this regard therefore, Nel and Masilela (2020:34) indicate that the level of public service delivery innovation (SDI) in South Africa is the recent means MPACs could apply in their administration, management and operations. MPACs in their administration, management and operations should be concentrated on the provision of communities with adequate services. An alternative service delivery approach is suggested for their effective capacity-building quest. Several innovation measures for improved service delivery have been adopted in South Africa. For Martins and Ledimo (2015:575), service delivery innovation in the modern economy is critical because of the rapidly changing preferences and the emergence of multiple customer/client's segments with different tastes, values and patterns. Indeed, MPACs are expected to align their procedures and processes in the manner that is different from how they did in the past.

Alternative service delivery

MPACs are mandated to ensure that they are effectively re-engineered to ensure their administration, management and operations are directed towards the enhancement of the general provision of adequate services to the needy communities within their areas of jurisdiction.

2.7.1.12 Monitoring and evaluation

According to USAID AGIS (2021:1), a monitoring and evaluation (M&E) system incorporates programme monitoring, evaluation and impact assessments (research studies), which are essential elements of an effective results-based system. The M&E element to enhance the oversight role of the MPACs and accountable service delivery was not detailed in this study because other elements are related to address the requirement.

2.8 SUMMARY

The poor state of service delivery in South Africa was addressed and build the MPAC members capacity in their oversight role to enhance accountable service delivery. Capacity-building is conducted through several elements including good governance, enhanced transparency, decentralisation, support for the oversight role of the MPACs, funding of the MPACs' management and operations, root-out corruption, involve internal and external auditors, increased public participation, benchmarking, advanced

improvement of the management and operations of the MPACs and monitoring and evaluation.

The following chapter will expound upon the adopted research methodology and design.

CHAPTER 3

RESEARCH METHODOLOGY AND DESIGN

3.1 INTRODUCTION

Effective exploration of the role of the Municipal Public Accounts Committees to enhance accountable service delivery in the Makhado Local Municipality in Limpopo Province, South Africa was conducted from a pragmatic paradigm perspective. This chapter is divided into a number of primary research concepts which are discussed as sub-topics, namely, research approach which comprises of the qualitative, quantitative and the mixed methods approach which are represented according to respective paradigms, e.g., interpretivistic, positivistic, and pragmatic paradigms, respectively, the area of study is closely associated with that of a case study. Furthermore, the discussion under the research design includes” population and sampling, data gathered from interviews and questionnaires, data analysis conducted through qualitative data analysis and the quantitative data analysis, validity and reliability, and quality criteria is discussed under the credibility, dependability, confirmability and transferability. Lastly, ethical considerations include harm to subjects, confidentiality, informed consent, anonymity, request for permission to conduct research and voluntary participation.

3.2 RESEARCH APPROACH

The concept research approach, is, according to Creswell and Creswell (2018:50) defined as plans and the procedures that span the steps from broad assumptions to detailed methods of data collection, analysis and interpretation. A research approach entails decisions taken by researchers who conduct research projects in a systematic and professional manner. A research approach is greatly determined by the research paradigm applied during the data collection process, data analysis and presentation of research reports. The concept research paradigm was first is utilised by Thomas Kuhn which is considered as a philosophical way of thinking and or pattern (Kivunya & Kuyini, 2017:26). Paradigm tends to be a worldview, a perspective, thinking, school of thought and a set of shared beliefs utilised to focus on research projects. Kivunya and Kuyini (2017:29) further posited that to view a research paradigm is a researcher’s beliefs of the world that s/he lives in and wants to live in. A paradigm determines the way researchers view the world within which their research live how settings are interpreted.

3.2.1 Pragmatic paradigm

Pragmatic paradigm is a research approach which combines both the qualitative and quantitative methodologies in a single research study. This is supported by Creswell and Creswell (2018:66) who postulated that pragmatic paradigm is a form of a mixed methods approach which is the gathered data and interpretation thereof through both the quantitative and qualitative research methodologies. In summary, pragmatic paradigm is a research approach which triangulates quantitative and qualitative research methods and applied alongside each other. Pragmatism is not committed to any one system of philosophy and reality in that it applies to mixed methods research which is one of the major approaches after quantitative and qualitative research. According to Creswell and Creswell (2018:59), pragmatic paradigm is regulated by several requirements including a mixed methods research approach. It examines many approaches to gather and analyse data rather than subscribe to only one way and opens the door to multiple methods, various worldviews, assumptions and forms of data collection and analysis. Pragmatic paradigm is viewed as mixed methods research.

3.2.2 Mixed methods research

All research approaches are concentrated within three main categories, namely. qualitative, quantitative and the mixed methods research. The latter is a combination of qualitative and quantitative research. Mixed methods research is defined as a method to focus research studies, gather, analyse and mix both quantitative and qualitative data in a single study or series of studies (Creswell & Creswell, 2018:39). The mixed methods research is a devised type of research approach meant to address certain limitations researchers could experience when they select either the qualitative or quantitative approach. From a face-look, mixed methods research provides a better understanding of research problems than either approach on its own (Bian, 2023:4). Therefore, mixed methods research involves the collection, mix and integration of both quantitative and qualitative data. Another advantage of a mixed methods research is its tendency to utilise both the open-ended and closed-ended questions which are directed at research participants and respondents who represent the qualitative and quantitative research approaches, respectively. Creswell and Creswell (2018:62) hold that mixed methods research involves the combination or integration of qualitative research data gathered

through open-ended questions and quantitative research data through closed-ended question during the data collection and analysis process.

3.2.1.1 Qualitative research and interpretivist paradigm

Qualitative research is defined and discussed with its related paradigm, *i.e.*, interpretivism. According to Aspers and Corte (2019:142), qualitative research is multimethod in focus; involves an interpretative and naturalistic approach to its subject matter; provides researchers with an opportunity to study aspects in their natural setting; attempt to make sense of or interpret phenomena in terms of the meanings people bring to these. Qualitative research is a type of social science utilised by researchers to gather detailed exposition of the way people explain their feelings, beliefs and attitudes of the social phenomena being investigated. On the other hand, Creswell and Creswell (2018:51) define qualitative research is an approach to explore and understand the meaning individuals or groups ascribe to a social or human problem. Qualitative research is directed to comprehend the research participants as they attempt to describe the social phenomena they experience in their livelihoods.

Stenfor, Kajamaa and Bennet (2020:596) defined qualitative research as a type of social research, *i.e.*, the researcher relies on the views of the research participants. All researchers gather information in relation to their studies is primarily embedded within how the research participants share their perspectives. Alharahsheh and Pius (2020:40) postulated that qualitative research relates to the meaning and process where it might not be examinable through quantity or amount because it specifically aims to provide an understanding of a phenomenon based on the ones experiences and it is less generalisable. Qualitative research provides opportunities to locate the genesis of a phenomenon, explore possible reasons for its occurrence, codify the experience of the phenomenon and what it meant to those involved, as well as determine whether the experience created a theoretical frame or conceptual understanding associated with the phenomenon (Williams & Moser, 2019:45). This theoretical framework is generally used by qualitative researchers to focus on their respective studies and gather data and information which to form the gist of the study. Qualitative research is primarily concentrated within the interpretivist paradigm which is defined and described in the following section of this chapter.

- **Interpretivist paradigm**

Interpretivist paradigm can be viewed as synonymous to qualitative research because the two cannot be defined and described without mentioning the other. According to Chowdhury (2014:2), interpretivism refers to the approaches which underscore the meaningful nature of people's character and participation in both social and cultural life. It is a research method applied by social researchers to gather beliefs, feels and opinions of people about the social problem being investigated. Therefore, interpretivists seek meanings and motives for people's behavioural patterns, actions and social interactions as ascribed by their respective societal and cultural make-up. Kivunya and Kuyini (2017:33) hold that the central endeavour of the interpretivist paradigm is to understand the subjective world of human experience. Interpretivist paradigm is primarily directed towards acquiring a detailed understanding of world in which research participants live and experience the problematic issues which are explored. As indicated previously in the introductory chapter, interpretivist paradigm is generally aimed towards getting into the inner world of the research participant to acquire a sense of how they describe their social settings in their own words and style. On the other hand, Ritchie *et al.* (2013:11) hold that interpretivist thinking, and the qualitative research tradition underscores the importance of understanding and studying people's 'lived experiences' which occur within a particular historical and social context. Interpretivist paradigm provides researchers with an opportunity to contact and inspire research participants to report without coerce or intimidation about their experience of the issue being explored in the study. Chowdhury (2014:2) provides the most important elements of interpretivist paradigm, namely, study of people's ideas, thinking and the meaning of their social reality, reconstruction of the self-understandings of research participants, a detailed understanding of the participants' way to make sense of their actions and behavioural patterns in response to the issues being investigated.

3.2.1.2 Quantitative research and positivist paradigm

Since qualitative research is closely associated with the interpretivist paradigm. The quantitative research was also discussed in relation to the positivist paradigm. Aspers and Corte (2019:145) hold that quantitative research is about numbers and counting. Quantitative research collects data in numeric form and utilises a variety of methods that are accurate to analyse the data. Similarly, Creswell and Creswell (2018:380) posited that quantitative research is a means to test objective theories by examining the relationship amongst variables. There are two main measurable variables during the

quantitative research project, namely, independent and the dependent variable. To simplify, a variable refers to a characteristic or attribute of an individual or an organisation that can be measured or observed and varies among the people or organisation being studied (Creswell & Creswell, 2018:108). Variables are often measured according to the research respondents' biographical information such as gender, age, socioeconomic status, feelings, attitudes or behaviour, social control, political power, and leadership. Furthermore, Creswell and Creswell (2018:51) postulated that quantitative research is an approach to test objective theories by examining the relationship among variables. Quantitative research tends to collect a large amount of data which after being processed, is utilised to indicate a relationship between the independent and dependent variables. Fraser Health Authority (2011:6) hold that quantitative research is generally based on traditional scientific methods, which generates numerical data and generally seeks to establish causal relationships between the two variables mentioned above. By this they maintain that quantitative research provides a quantitative or numeric description of trends, attitudes or opinions of a population by studying a populations sample. Quantitative research utilises the positivistic paradigm.

- **Positivistic paradigm**

Positivist paradigm is defined as a worldview to research grounded in research methods classified as the scientific methods of investigation. The positivist paradigm refers to the researcher's attempts to explain the phenomena they study in the most economical way possible (Kivunya & Kuyini, 2017:30). Positivist paradigm utilises numbers, percentages, graphs and tables to collect, analyse and interpret research data. Jacobsen (2012:5) defined positivism as philosophical positions that underscores empirical data and scientific methods. Indeed, most of quantitative research is concentrated within the hard data that is accurate to measure social phenomena. In summary, positivist paradigm is scientific in that it is accurate to measure issues being investigated.

3.3 STUDY AREA

The concept of study area is the one that is covered in a research study. This study included all the communities which acquire services from the Makhado Local Municipality in the Limpopo Province. Study area is a concept which is generally referred to as case study. According to Kumar (2011:123), a case could be an individual, a group, a community, an instance, an episode, an event, a subgroup of a population, a town and

or a city. A case study means that researchers narrow their investigations to limited areas and or units of analysis. On the other hand, Starman (2013:31) contended that a case study is a comprehensive description of an individual case and its analysis. Case studies involve participatory methods if it is of a group, community or institution or different members of households and these are utilised to clarify interrelationships between the various elements of a particular social environment (Sammut-Bonnici & McGee, 2017:2). It must be added that a case study is also relevant within the mixed methods research which was adopted for this research.

3.4 RESEARCH DESIGN

Research designs are types of inquiry within qualitative, quantitative and mixed methods approaches and provides specific direction for procedures in a research study (Creswell & Creswell, 2018:60). On the other hand, research designs within the qualitative, quantitative and the mixed methods research should be determined by an inclusion of the most important strategies, namely, population, sampling methods and procedures, data collection, data analysis, validity and reliability, quality criteria and the ethical considerations (Creswell & Creswell, 2018:51). All these aspects were identified and discussed in relation to responding to the main research question: What oversight strategies are implemented by the Municipal Public Accounts Committee to foster accountable service delivery within the Makhado Local Municipality in Limpopo Province? A research design sets out the specific details of research enquiries because it addresses the logistical arrangements which researchers propose to undertake, the measurement procedures, sampling strategy, frame of analysis and the timeframe involved in the research projects.

3.4.1 Population

Research population implies everybody, everything, everywhere. Kumar (2011) suggested an inclusion of the operational definition of the concept of a research population in the study. There were two population groups involved in this study, namely, MPAC members (individual politicians drawn from various political parties who were included in the management and operations of the MPAC within the Makhado Local Municipality in Limpopo Province) and stakeholders (representatives and or the actual recipients of service delivery provided by the Makhado Local Municipality in Limpopo

Province) who are involved in public participation meetings to enhance service delivery in the selected area of study.

3.4.2 Sampling and sampling procedures

A sample is a fraction of the total population. Kumar (2011) posited that qualitative and quantitative research samples tend to differ in size. The former is generally represented by several units of analysis, while the latter in large samples. Similarly, Busetto *et al.* (2020:7) postulated that a sample entails a small number of individuals with characteristic features of the population from which they are drawn and selected for inclusion in the research studies. Samples are a true reflection of the research population from which they were drawn.

3.4.2.1 Sampling procedures

The sampling procedures which were applied in this research concentrated on the non-probability sampling technique. According to Thanh and Thanh (2015:26), the non-probability sampling procedure determines that research participants are selected through non-randomised sampling methods based on whether the individuals possess information which could contribute the study. Non-probability sampling is generally concentrated within research studies which are less scientific in nature. Non-probability sampling is selected from the population which is unknown to the researcher. Mahmud *et al.* (2020:89) asserted that non-probability sampling is the opposite of random partitioning and is a non-scientific type of sampling which is generally utilised in qualitative research. Non-scientific samples are less representative of the population from which they are drawn.

3.4.2.2 Sampling methods

The purposive sampling method was applied in this study. By purposive sampling, researchers select whomever they hold could inform the study with relevant information required to respond to the research question. Moriarty (2011:2) argued that the application of purposive sampling in studies should include the following properties: (i) purposive sampling is a type of non-probability sampling; (ii) is generally conducted at particular settings, persons, or events which are deliberately selected for the significant information they could provide; (iii) purposive sampling is primarily conducted in qualitative research and is aimed to gather an in-depth understanding of issues which

are being investigated. Similarly, in this context, Johnson *et al.* (2020:141) concluded that purposive sampling involves relatively small samples.

3.4.2.3 Sampling size

As mentioned above, qualitative research and quantitative sampling sizes tend to differ because the former generally utilises small samples, while quantitative research involves large numbers. Kumar (2011:42) holds that the underlying premise in the sampling process is that the selection of samples is determined by the research approaches as well as the sampling procedures. This study adopted the qualitative and quantitative research methodology which is generally referred to as the mixed methods approach.

Purposive sampling was utilised to select two forms of samples as follows:

- Eight MPAC members from the Makhado Local Municipality, Limpopo Province, including individuals who are engaged with the management and operations of the MPAC daily. The researcher holds that MPAC members have the required knowledge of how MPACs are conducted in South Africa; and
- One hundred and fifty community (150) representatives who are referred to as stakeholders were required to share information related to the community's opinion of whether they were either satisfied or dissatisfied with the MPCA management, operations and the delivery of services. A series of stakeholders were targeted from business, traditional leadership, faith organisations and persons who formed part of the public participation process during deliberations related to the management and operations of the MPAC at Makhado Local Municipality in Limpopo Province.

In total, one hundred and fifty-eight individuals comprised of the two samples selected for this study. Eight MPAC members participated in interview sessions, while hundred and fifty stakeholders completed the questionnaire.

3.4.3 Data collection

Data collection entails a process in which either the qualitative, quantitative or the mixed methods research approaches is adopted to gather large amounts of data to respond to the main research question. Aquinis *et al.* (2019:680) hold that data collection is a

research process which involves several choices, for example, research design, sample and sampling procedures, and the utilisation of control over the main variables the study intends to compare.

Data collection was gathered through interviews and questionnaires which were represented by the qualitative and quantitative research approaches respectively. The mentioned data collection methods are discussed below.

3.4.3.1 Interviews

Creswell and Creswell (2018:378) asserted that qualitative interviews implies that the researcher conducts face-to-face discussions with the research participants or telephonically, while interviews are unstructured and generally open-ended questions are posed which are generally fewer in number and intended to elicit the participants perceptions. These are referred to as qualitative interviews. On the other hand, Savenye and Robinson (2015:1059) holds that interviews are a data collection method which is considered effective to gather raw details from the research participants. Raw material is in the form of statements, opinions and beliefs which the research participants share with the researcher and is referred to as interviews. Interviews are conducted through a process which is discussed below.

- **Interview process**

Qualitative interviews are lengthy in nature and as such interviewers need to take detailed field notes to avoid the loss of information. Qualitative interviews are conducted through open-ended questions. Siniscalco and Auriat (2005:26) refer to open-ended questions as free-response questions which are noted in detail by the interviewer. The information supplied by the research participants would generally be large in volume. An interview protocol is a plan developed and utilised by the interviewer between posing questions and recording the responses (Creswell & Creswell, 2018:305). Researchers record information from interviews through detailed field notes, or utilise the audio recorder, or videotape.

3.4.3.2 Questionnaires

A questionnaire is a qualitative data collection method which requires the research respondents to read and note their responses on the paper. Furthermore, questionnaires are typically utilised in survey research to determine the current situation and or to

measure the difference before and after the interventions or developmental programmes (Diem, 2023:1). Mailed questionnaires was considered outdated in the current situation, because these are mainly replaced by online information communication technologies (ICTs). Hence, the questionnaires were sent via WhatsApp to various prospective research respondents.

3.4.4 Data analysis

Two types of data collection methods were adopted for this study, namely, qualitative data analysis and quantitative data analysis. The former was selected because it provides the participants with an opportunity to make sense of their responses and share their beliefs and opinions to describe their responses. On the other hand, in the latter approach, research respondents a questionnaire to select their responses. Ong and Puteh (2017:15) hold that data analysis entails the summarisation of a large volume of data.

3.4.4.1 Qualitative data analysis process

Creswell and Creswell (2018) also contributed towards the qualitative data analysis process. The main steps in the qualitative analysis process are identified and discussed in this section of the chapter.

Step 1: Organise and prepare the data for analysis.

Qualitative data collected through interviews mentioned in the previous section was audio-recorded. This data is difficult to analyse in this state and should be presented on paper. This process is referred to as transcription. According to McGrath *et al.* (2019:1004), the process of transcription is defined to transform the participants recorded voices into written material. Transcription entails scanning material, typing up field notes, cataloguing all of the audio/visual material and sorting and arranging the data into written content. Qualitative researchers generally allocate time to transcribe the data in preparation for further analysis (Lester *et al.*, 2020:99). At the end of this step, the researcher is left with details in the form of texts from where the data analysis process can commence.

Step 2: Read or examine all the data.

The researcher went through all the research transcriptions and removed unrelated data/information. Data/information not relevant to the research was removed from the analysis process. Sometimes qualitative researchers write notes in the transcript margins or observational field notes or record general thoughts about the data at this stage (Arifin, 2018:32). During the transcription process, the transcriptionists only capture the discussion acquired from the interaction between the researchers (interviewers) and the research participants without including their names or any significant aspect of identity. In summary, transcription is about capturing the research participants' verbatim quotes from the audio/visual recordings (Mack *et al.*, 2011:99).

Step 3: Start coding all the data.

Coding is an important step during the qualitative data analysis process which according to the researcher, examines the identification and placement of relevant content acquired from the transcriptions which are relevant to the main research question. In the context of this study, coding was defined by Rossman and Rallis (2012) as the process of organising the data by bracketing chunks (or text or image segments) and writing a word to represent a category in the margins. Coding involves taking text data or pictures gathered during data collection, segment sentences (or paragraphs) or images into categories and label those with a term often based in the actual language of the participant (called an *in vivo* term) (Creswell & Creswell, 2018:308). Codes can be utilised to summarise the responses and identify these with numbers, alphabets, or underline. It is proper to view coding as a process of organising content in the transcripts into chunks or segments of text and assign a word or phrase with some forms of attribute, for example, number, or wording (Creswell & Creswell, 2018:373).

Steps 4: Generate a description of the setting or people and identify themes from the coding.

From the codes, researchers are able to underline certain responses from the participants which they include in the data analysis process as the main themes (Center for Teaching, Research & Learning, 2022:2). Thematic content is important in social science research due to its advantages to focus on the research findings acquired from the interaction between researchers and the interviewees. On the other hand, Aquinis *et al.* (2019:688) hold that research themes are acquired from both the transcriptions and coding so that at the end, these become the prerogative of how the research findings, conclusions and

recommendation should look like. The selection of the main research themes is a process deterministic of what research studies might look like.

Step 5: Represent the data within research report.

This step requires researchers to apply their own words and language to explain the analysis of the research findings. Savenye and Robinson (2015:1062) asserted that qualitative data analysis approach reaches this stage when the analysis is saturated, and all the properties of coding and thematic operation have been conducted to leave the study transcripts with no further additions to the study. A research report is according to Center for Teaching, Research and Learning (2022:2), a detailed document which should at least include all the aspects involved in the qualitative data analysis.

Step 6: Interpret the larger meaning of the data.

Interpretation of the larger meaning of the qualitative research data is viewed as a process to prove what research readership is all about, especially in relation to responding to the main research question. For Lester *et al.* (2020:100), the concept of interpreting the larger meaning of the qualitative research data implies the researchers' review of the data and indicate how well it was utilised to respond to the primary research question. In this instance, the assessment of qualitative research is directed to signify that the data comprises of all the information required to respond to the research questions. On the other hand, Center for Teaching, Research and Learning (2022:2) suggest that qualitative researchers should at the end of data analysis furnish and explain how the participants responses during the interviews tend to answer the main research question of the study.

3.4.4.2 Quantitative data analysis

Quantitative data analysis is relevant for to summarise data in tables, percentages, scales, graphs and other forms of descriptive analysis. The quantitative data analysis process was contributed by Muhamad (2023) who contended it is conducted in three steps, namely: (i) Step 1: Identify the levels in which data is measured, (ii) Step 2: Utilise descriptive statistics to summarise the data; and (iii) Step 3: Draw inferences or predictions about the population. Quantitative data analysis is simple to conduct as shown above. In summary, dichotomous thinking towards quantitative reasoning is possible to decide which areas of the data stands for or against a given argument. All

these aspects are described by descriptive statistics to summarise the data (Ho *et al.*, 2019:1).

- **Descriptive quantitative analysis processes and procedures**

According to Ho *et al.* (2019:1), the use of descriptive statistics is basically intended to summarise the data such that the readers can understand how and what the research respondents responded to the questions. Descriptive statistics was utilised to summarise a large volume of gathered data through questionnaires into a variety of quantitative research dispensations. In this regard, Kumar (2011:30) contended that a research study classified as descriptive attempts to systematically describe a situation, problem and a service delivery programme in attitudes, beliefs or opinions towards them. These attitudes, beliefs, and opinions of the social issue is expressed statistically. These numerical representations are identified by Creswell and Creswell (2018:374) as the description of the results through means, standard deviations and range of scores. Additional representations could include, for example, frequency distribution tables, and percentages. Descriptive studies are all about illustrating the research findings and scores provided by the research respondents. Kumar (2011:258) holds that after quantitative researchers have analysed the data, the next task is to present the findings to readers through the data display technique which makes the findings easy and clear to understand.

- **Analysis of variance (ANOVA)**

Another quantitative analysis process was identified as the analysis of variance (ANOVA). ANOVA is achieved by utilising correlation to indicate a relationship or pattern between variables. The ANOVA approach is mainly aimed to determine whether the means of two sampled groups is statistically significant or determines whether one variable is a predictor of another. It should be noted once mor that an independent variable is a cause or an effect, while the dependent variable becomes an outcome, result and or the significant attainment of the goal and its subsequent objectives. Almquist *et al.* (2019:130) hold that the one-way ANOVA does not inform researchers exactly which groups differ from each other, but it only informs that at least two of the groups differ in terms of the outcome. Therefore, ANOVA could be seen as a form of a quantitative statistical tool and statistical method utilised to measure the differences between more than two comparative groups towards one targeted variable involved in a single study. The researchers simplify the definition that in one-way ANOVA allows quantitative

researchers to have more than two categories in the independent variable, *i.e.*, a variable that instigates a change.

3.4.5 Validity and reliability

The concepts of validity and reliability are significant to secure the trustworthiness of a research. Therefore, validity and reliability are discussed to establish whether the research instruments were designed accordingly to collect research data in the correct manner.

3.4.5.1 Validity

The concept of validity is closely associated with the way the research instruments provide researchers with information nearest to their quest to investigate phenomena in their studies. In this context, Kumar (2011:14) and Siniscalco and Auriat (2005:76) defined validity as means research instruments measure what they are supposed to and nothing else. Research instruments are questions researchers pose to the research participants and respondents during interviews and completion of questionnaires to gather data. On the other hand, Creswell and Creswell (2018:250) maintain that the concept of validity entails whether one can draw meaningful and useful inferences from scores on the instruments. Validity is concerned with the application of research instruments which provides similar responses from the researched.

3.4.5.2 Reliability

Reliability is also referred to as consistency in measurement so that if nothing else changes, researchers will acquire the same results if they repeat the measurement (Fraser Health Authority, 2011:31). By reliability, researchers imply the ability of an independent administration of the same research instrument that produces similar results if applied in various research settings with similar research participants. Reliability is also attained by means of the construction of well-articulated research instruments which direct the research participants into answering exactly as expected by the researchers. Reliability is a measure of how consistent the findings of a measurement instrument would be (Diem, 2023:5). Reliability implies that research instruments would provide researchers with similar results, outcomes, and responses when repeated with research participants and or respondents sometimes in another setting. It is, therefore, the tendency to acquire the same results if the measure is repeated by using the same

subjects under the same conditions. It is the consistency or repeatability of an instrument (Creswell & Creswell, 2018:250).

3.4.6 Quality criteria

Quality criteria is determined by a series of concepts which includes credibility, dependability, confirmability and transferability. These are also referred to as variables which are identified and discussed in this section of the chapter.

3.4.6.1 Credibility

Credibility is a criterion which Trochim and Donnelly (2007:149) described as involving the establishment of the results of research which is believable from the participants perspective. Research findings, conclusions and results are credible once these closely resemble the perceptions, experiences, feelings and beliefs of the people studied. On the other hand, Kivunya and Kuyini (2017:34) hold that the criterion of credibility refers to the extent to which data and data analysis is believable, trustworthy and or authentic. Credibility is applied in social research to maintain the trustworthiness of the data and its analysis.

3.4.6.2 Dependability

According to Trochim and Donnelly (2007:149), dependability is like the concept of reliability in that it is concerned with whether the same results would be acquired if the same aspect can be observed twice. Research findings tend to be dependable if these can be utilised to infer in other future research studies. Since qualitative research advocates flexibility and freedom, Kumar (2011:176) contended that it may be difficult to establish unless one keeps an extensive and detailed record of the process for others to replicate and ascertain the level of dependability. Research studies will always replicate past research studies which are generally dependable. The criterion of dependability refers to the ability to observe the same outcome or establish under similar circumstances and researchers can utilise research methods which can demonstrate whether activities were repeated in the same context and with the same methods and research participants to achieve similar findings (Kivunya & Kuyini, 2017:34). Expositions mentioned above revealed that the criterion of dependability is determined by the repeatability and or the reproduction of research methods that produce the same results when utilised in other research contexts.

3.4.6.3 Confirmability

According to Kumar (2011:176), the criterion of confirmability refers to the degree to which the results could be confirmed or corroborated by others. Once other researchers conduct similar research projects and furnish similar research findings, they support the confirmability of the past research. That is, they agree, support, confirm and or align their research studies with the previous ones. Kivunya and Kuyini (2017:34) suggested that the most important attributes utilised to describe the criterion of confirmability as the inclusion of the extent to which the findings of one's research project can be confirmed by others in the field and possible research biases are minimised or eliminated from contaminating the findings of the analysed data.

3.4.6.4 Transferability

According to Kivunya and Kuyini (2017:34), the criterion of transferability represents the researcher's efforts to ensure that they provide adequate contextual data of their research so that readers of the findings can relate these to their own contexts. The criterion of transferability is usually used by almost all researchers when they consult references contained in academic books, research articles, journals and other sources to acquire a detailed understanding of their significant studies. On the other hand, Kumar (2011:176) defined transferability by indicating that it refers to the degree to which the findings of research studies can be generalised or transferred in other contexts or settings. In this regard, transferability entails that researchers extensively and thoroughly describe the process they adopted for others to follow and replicate in their future research projects.

3.4.7 Ethical considerations

Ethical considerations are guidelines and principles to avoid, minimise and or eliminate any possible exploitation of the research participants during the data collection process. According to Creswell and Creswell (2018), ethical considerations tend to inhibit research participants and or respondents from being physically, psychologically and emotionally harmed by the research during the data collection process. Creswell and Creswell (2018:166) asserted that researchers need to protect and develop trust with their research participants, promote the integrity of the research, guard against misconduct and impropriety that might reflect on their organisation or institutions, and cope with new problems which might emerge during the data collection process. Ethical considerations are guidelines and rules which social science researchers develop to protect the

participants from being physically, psychologically and emotionally harmed (Mack *et al.*, 2011:8). Several forms of the ethical considerations involved in this study were identified and discussed in this section of the chapter, namely, harm to subjects, confidentiality, informed consent, anonymity, request for permission to conduct research and voluntary participation.

3.4.7.1 Harm to subjects

Harm to subjects is significantly directed to protect research participants and respondents from being harmed either physically, psychologically or emotionally during the data collection sessions. According to Kumar (2011:221), harm to subjects can possibly be avoided when researchers involve research subjects to establish whether their participation is likely to harm them in any way. If the research participants or respondents show dissatisfaction, the data collection process must be terminated immediately. On the other hand, Creswell and Creswell (2018:173) hold that the aspect of harm to subjects is also related to the avoidance of harmful information during interview sessions and completion of questionnaires. Harmful information entails the manner of questioning as well as the inclusion of certain content which could evoke the research participants' state of mind. Researchers need to avoid disclosing information which would harm the participants (Creswell & Creswell, 2018:175). Harm to the research subjects might include certain properties, for example, require research participants to avail themselves when they have personal issues to address; conduct interview in bad weather conditions, as well as provide due dates to complete and return the questionnaires.

3.4.7.2 Confidentiality

The process to share information about the research participants or respondents with others for purposes another research project is unethical (Kumar, 2011:221). Confidentiality is an aspect of the ethical considerations which inhibits the disclosure of information and or data acquired from the researched with any other unauthorised individuals, organisations and institutions without their consent. Diem (2023) was significantly involved in this research study to detail an understanding of confidentiality. The primary aspects were summarised as follows: (i) never name or identify research participants by their actual names and or biographical information; (ii) researchers must not share individual data or information with anyone for any other purpose; and (iii) identifiable information must be destroyed after the data collection process is completed.

Therefore, confidentiality entails that researchers need to ensure that the information provided by the research participants and respondents is kept anonymous.

CHAPTER 4

PRESENTATION, INTERPRETATION AND ANALYSIS OF DATA

4.1 INTRODUCTION

The previous chapter discussed that this study utilised the mixed method approach to gather data collection, namely. interviews (qualitative research) and questionnaires (quantitative approach), respectively. The presentation, interpretation and analysis of the data from the interviews is addressed under the following sub-headings: research questions of the study, description of the data analysis strategy and research questions, themes and sub-themes. The statements, opinions, feelings and views from the findings of the role of municipal public accounts committees to enhance accountable service delivery was supported by reviewed literature. The research findings from the questionnaires were supported by quantitative analysis methodologies referred to as descriptive statistical analysis. The sample comprised of **ten** and 150 research respondents respectively to respond to the research questions which are listed below. This chapter is divided into two sections: first, findings acquired through interviews; and second, findings from the questionnaires.

4.2 RESEARCH QUESTIONS

The research questions included the following:

- What are the oversight strategies implemented by Municipal Public Account Committee to enhance accountable service delivery in the Makhado Local Municipality in Limpopo Province?
- What is the level of service delivery within the Municipality?
- What is the oversight role played by Municipal Public Account Committee to enhance accountable service delivery in the Makhado Local Municipality?

4.3 RESEARCH PARTICIPANTS

The research participants and research respondents are summarized in the table below.

Table 1: Profile of the research participants

No.	Description	Number	Natural settings
Research participants who participated in the study through interviews			
1	Members of the MPACs	12	Makhado Local Municipality
Research respondents who completed the questionnaire			
2	Consumers of services	150	Makhado Local Municipality

4.4 DESCRIPTION OF THE DATA ANALYSIS STRATEGY

As indicated in the research methodology and design chapter, the study gathered data from both the qualitative and quantitative approaches. The data was analyzed through the qualitative data analysis process referred to as thematic data analysis and the quantitative respectively. Qualitative data was gathered through interviews.

4.4.1 Definition of thematic data analysis

Thematic analysis is a data analysis process which is qualitative in nature can be referred to as the qualitative data analysis methodology. Braun and Clarke (2006:7) defined thematic analysis as a method to identify, analyse and report patterns of themes within the data. Thematic analysis is generally conducted to analyse data collected through the qualitative data methodologies including interviews. Finlay (2021:104) postulated that the term thematic analyses refer both to the thematic structure of headings and the explication of the theme (which may include some narrative description, explanation, and/or substantiating quotations or reflections). Thematic analysis is perceived to offer a summary of the experiences of the research participants as they view the phenomena being investigated.

4.4.2 Thematic data analysis

Thematic analysis is conducted through a process generally applied in six phases and or steps. Byrne (2022:1398) contended that Braun and Clarke proposed a six-phase

process in thematic analysis which includes: (i) familiarisation of self with the data; (ii) generation of initial codes; (iii) search for themes; (iv) review themes; (v) define and name themes; and (vi) produce the report.

4.4.2.1 Phase 1: Familiarise self with the data.

The first phase in the thematic analysis process is referred to as familiarising self with the data. According to Braun and Clarke (2006:17), when qualitative researchers engage in thematic analysis they possess prior knowledge of the data, and possibly initial analytic interests or thoughts. The data which researchers need to familiarise themselves in transcripts is defined as the data translated from the verbal responses of the research participants into written form (Braun & Clarke, 2006:18). When researchers read through the transcripts, they acquire a series of codes which emerge from the former, namely, the transcripts.

4.4.2.2 Phase 2: Generation of initial codes

Codes emerge as researchers read through the transcript during the thematic analysis phase either by underlining numbers or alphabets. According to Braun and Clarke (2006:19), codes identify a feature of the data which appears interesting to the analyst as well as imply that the most basic segment, or element, of the raw data or information that can be assessed in a meaningful way regarding the phenomenon being investigated. The coding process is intended to limit the data in meaningfully. According to Attride-Stirling (2001:390), coding in the thematic analysis is basically aimed to limit the data. The limited data is manageable and meaningful text segments. Therefore, the coding process is a necessity during the thematic analysis process which cannot be applied without its consideration and inclusion in a study.

4.4.2.3 Phase 3: Search for themes

According to Braun and Clarke (2006:20), the search for themes is the third phase of the thematic analysis process. This process should commence when the gathered data has been coded and collated in transcription text. Researchers acquire access from themes to analyse the qualitative research data gathered from interviews. In the context of this study, qualitative data was basically linked to each theme and linked to the research questions of the study. Therefore, themes are generally statement formulated from the primary research questions posed to the research participants.

4.4.2.4 Phase 4: Review themes

The process of the thematic analysis process is related to reviewing themes *i.e.*, researchers apply the main themes specifically to respond to the research questions. The review of themes phase commences when researchers have devised a set of candidate themes and involves the refinement thereof (Braun & Clarke, 2006:21). The phase is determined by a researcher's decision to include relevant themes to respond to the research questions as against the lack of capacity to do so.

4.4.2.5 Phase 5: Define and name themes.

According to Braun and Clarke (2006:23), Phase 5 in the thematic analysis begins when researchers have a satisfactory thematic map of the data. Themes should be tagged and named to differentiate from others. Byrne (2022:1407) clarified that at this phase, the researcher is tasked to present a detailed analysis of the thematic framework which is expressed by each individual theme and sub-theme in relation to both the dataset and the research question(s).

4.4.2.6 Phase 6: Produce the report.

Phase 6 during the thematic analysis is the final stage of the process. According to Byrne (2022:1409), this final phase would rarely only occur at the end of the analysis. Phase 6 in the thematic analysis begins when qualitative researchers have a set of complete themes and involves the final analysis and write-up of the report (Braun & Clarke, 2006:24). This is viewed as the final product of the thematic analysis in the form of a dissertation at an academic institution.

4.5 RESEARCH QUESTIONS, THEMES AND SUB-THEMES

The main aim of the study was to respond to the above-mentioned research questions. The research questions were identified as the properties from which the themes and their respective sub-themes are constructed. The research questions and themes of the study are summarised in Table 2 below.

Table 2: Research questions, themes and sub-themes

Research questions	Themes	Sub-themes
1. What is the importance of political oversight?	An understanding of the MPAC members of the role they play towards the enhancement of the municipal public accounts.	(a) the sub-theme was directed towards establishing whether MPAC members understand their subjective expectations and the level at which they were required to conduct political oversight at the local municipality areas they represent.
2. What are the primary causes of corruption amongst the public officials?	The scope of MPAC members with regard to the primary causes of corruption amongst the public officials.	(a) Establish whether MPAC members understood the reasons for not meeting the goals and objectives related to acquire the general oversight of public accounts at local municipal levels of management and operations.
3. How can MPAC members be capacitated effectively?	The understanding that MPAC members capacity could be enhanced in relation to the political oversight programme they are assigned.	(a) the sub-theme endeavoured to establish whether MPACs members were provided with adequate capacity-building to manage the operations

4.5.1 Findings: interviews

This section of the chapter presents the research findings which were gathered from the interviews with the research participants, namely, MPAC members in the Makhado Local

Municipality in the Limpopo Province. A number of themes as well as research questions were identified and detailed in this study.

4.5.1.1 Significance of political oversight in the public accounts

This theme concentrated on acquiring reasons on the significance of political oversight of public accounts. The following question was posed to the participants: *Why is political oversight of significance on the public accounts?* The responses included the following aspects: hold public officials accountable, transparency, openness and accountability, alleviate fruitless expenditure and the general management and administration of public funds. Below, are verbatim responses provided by the participants to the posed question.

According to **MP-001**, *“[political oversight] ensures transparency, accountability and responsibility for funds use, it is hence to prevent misuse or mismanagement of taxpayer [s’ money] by holding government officials and agency accountable of their actions. Political oversight also ensures that public [resources] are used [in an] equity and effective [way in order] to address needs of society. Political oversight pays a role in safeguarding the public interest and promoting good governs in the management of public funds.”* In addition, **MP-010** maintained that *“the MPACs members are also responsible for the holding public officials accountable, the MPACs members are also responsible for the funds [in that] they [promote] elements such as transparency and accountability”*.

MP-002 stated that *“in general we deal with the public funds, the funds that belong to the people [through] the government municipality... we must not be seen to be doing wrong things so the sake of transparency and accountability and the openness to our own people who are needing [services], oversight is linked to everything that is done through the budget of the funds being projects that explains with the municipalities.”* This was supported by **MP-003** who maintained that *“MPAs is an independent committee whereby all the oversight [of the] most items or issues that can be referred by the councillor of investigation [on the] issues [related to the expend of public funds]”*. Along this backdrop, **MP-007** maintained that *“[political oversight is] all about all the public funds [being used in] the transparency and accountability [manner], political oversight promotes [the nature] on how to manage the funds [including the aspects of] monitoring and evaluation.”*

In addition, **MP-004** remarked that *“political oversight is important because councillors are getting time on questioning officials on how they are running public accounts [belonging to] municipality. [Political oversight requires officials] to be more accountable [of] the job they are doing [in relation with] service delivery.”* Also, **MP-005** suggested that *“we do not work alone [but work] hand in hand with political spheres, they represent the community they act on behalf community and advice as well as also they are interacting [with] the political component [in terms of preventing] public funds [from being misused]. I think is important to the executives is accountable on how to spend the taxpayer’s money and the accounting officers to account on how [they] spend the money of the [municipality].”*

In this regard, **MP-006** held that *“[political oversight entails] all the issue relating to the service delivery, oversight should play a critical role in holding whoever is responsible [for the municipal] accounts, that is, the sole purpose of an oversight [is] also to ensure that the principles of democracy [regulate and are compiled to] by public officials”.* **MP-008** was captured as saying that *“[political oversight means] oversee the working of the political the administration [that is, to] look at all financial statements that the municipality [kept] throughout the [financial] year and again to look in whether they are fruitful or fruitless expenditures.”* **MP-011** said that *“every institution or any organization is supposed to be supervised and this makes it that overseers will look after the departments to eradicate corruption that can take place.”* **MP-012** maintained that *“political oversight it is dully important for proper running of public accounts. If we don’t have political oversight, we will be taking out the politicians out of the equation of public accounts of which we need them because their duty is to serve the public.”*

From the above gathered responses, the research findings suggested that political oversight was an important aspect to hold public officials accountable for the public funds they utilised for programmes and projects at the municipal level. According to Mofolo and Adonis (2020:2), political oversight is important because it is directed to promote constitutional values of accountability, good governance and control over laws which had been passed. Political oversight is an important resource which is utilised by all the political parties involved to ensure that local municipalities provide the communities with adequate service delivery. Botlhoko (2017:8) contended that political oversight is the formal and informal, watchful, strategic and structured scrutiny undertaken by the legislatures on the implementation of laws, preparation and implementation of the budget,

and strict observance of the statutes and the Constitution. It should, therefore, be noted that political oversight plays a significant role to ensure that the public officials are held accountable for issues related to compliance with legislation, rules and regulations related to spending public funds.

4.5.1.2 Basic reasons why communities protest for services

This theme was developed to gather basic reasons of why communities protest for services. The research question was as follows: When do communities protest for services? The research participants held the three reasons were of significance, namely, poor services, frustration, and community development projects come to a standstill.

According to **MP-001**, “when people feel like the government is not doing enough to make their needs, communities often protest for the service delivery when they feel that their basic needs such as access to water, electricity, housing, health care are not being met.” In addition, **MP-002** mentioned that “communities will eventually start [to] complain when they see something that is their needs are not meeting their enquired [services including] roads, water, facilities and any other services when they don’t get enough of their needs. They really start to protest.” For **MP-004**, “communities protest for service delivery when the municipality has promised them something and they are not [conducting a] following-up on [the] service delivery.” On the other hand, **MP-008** stated that “usually, communities start to protest when they see that the municipality is not doing service delivery and that their needs are not taken care of. [In this context therefore] community protests for the services such as water, roads [and] health care facilities [are] poorly provided.” Similarly, **MP-010** maintained that “community starts to protest when they don’t get something like water, when municipalities are not [providing them with a] report back. Normally, communities start protesting when the municipality fails to deliver the services to the communities, they usually start protesting for service like water and damages [on] the roads [and others. In this regard therefore,] communities normally protest for the quality-of-service delivery [which] the municipalities [fail] to ensure that they delivery as demanded.”

As indicated above, some of the research participants held that communities protest for services when they become frustrated. This was supported by **MP-001** who remarked that “[poor] service [delivery] can lead to frustration and discontent among community members promoting them to like [taking] action through protest or demonstration to

demand change.” In this regard, **MP-003** suggested that “communities feel that they have exhausted all the enjoyment the municipality and they are not getting any responses [and as a consequent they] usually engage in protest.” According to **MP-006**, “usually, community start when there is election especially if you check now, we are having election you will find that lots of community are protesting about the issue of service delivery because they know the government will be with them [but in real, after elections] they are [generally forgotten].” **MP-007** stated that “some when they feel that the IDP doesn’t speak [closely] to their needs.” On the other hand, **MP-008** held that “[when] the municipality is not responding to their needs and wants, they [communities] became angry and start to protest. [For example] the IDP processes don’t honour what is being [promised to communities] they sometimes become angry [and prefer to] be influenced to and start protesting [to] demand.” Finally, **MP-009** reported that “[communities] protest when there is lack of communication to such non-communication of the project or issues therefore they would start to protest and also to damages and destroy schools and also burn libraries which fall under municipalities.” **MP-011** remarked that “they are looking for service in terms of water; they are looking for service in terms of provision of electricity; they are looking for service in terms of jobs etc. But when they realise that people who are in authority, whom they have voted are no longer concerned about the community, they are just satisfying their own self ego, then that is when the community start to revolt so that at the end of the day they must be given what they need or the service and by force.” **MP-012** stated that “firstly the public normally protests for service delivery if what they may have been promised is not delivered. Secondly, another reason the public protests is the quality of service which is being delivered to them is not the right quality which was promised to them.”

According to **MP-005**, “[communities] only protest when the municipality conduct programmes [and] projects are not done properly if they are done poorly or not completed then they protest.” On the other hand, **MP-009** stated that “[communities] put their need in IDP and they also complain about their needs [to be] taken care of as per IDP. [In this regard therefore, the] implementation of such projects to the community should start [with] questioning whether the IDPs implemented by the municipality [address the actually] needs [required by] the communities [without which could lead to community] protests.”

The research findings revealed that community service delivery protests occurred because of poor service delivery, frustration when politicians failed to provide services

they had been promised prior to an election, and when projects are incomplete. According to Breakfast et al. (2017:112), service delivery protests within the South African context have been increasing because communities demand promised services by the politicians, especially prior to an election. Communities complain when basics such as health, education, water, sanitation, and employment opportunities are not provided (OSISA, 2017:221). Service delivery protests is a retaliation for the promised services which are not delivered as promised by the politicians. On the other hand, Ngcamu (2019:2) maintained that service delivery protests emerged because the communities felt that the promises by the politicians had not materialised. This is closely associated with their frustration. Lekalake and Nkomo (2016:2) argued that many of the South Africans held that service delivery protests would coerce local municipalities to address their demands expeditiously.

4.5.1.3 Violent service delivery protests

This sub-theme was developed to gather information related to reasons why community service delivery protests had become violent in the South African context. The sub-theme related to the following research question: *Why are service delivery protests violent in South Africa?* The following responses were gathered:

The main reasons why service delivery protests became violent in South Africa was attributed to communities who are disappointed due to the government's failure to provide promised services and force them to listen to the demands. Furthermore, it is at the local municipal sphere that the poor delivery of services remained unresolved. Therefore, the communities were disgruntled by the conditions under which they lived, including poor service delivery, and unemployment, which led to extreme poverty. **MP-001** concurred that "people are upset about problem like not having jobs, being poor in equality and [not] getting basic service like water or electricity." On the other hand, **MP-002** remarked that "I think that [violence is attributed to] unemployment, people marching for what is rights for them or based on the Constitution right. They are not working and being hungry you find that they end up entering shops and [loot]." According to **MP-007**, "communities believe that when they engage the power that political or administration their issues are not being catered for [and] taken [seriously] as a result they turn to violent [in order to vent up] their frustration towards the responsible people or towards their administer."

The South African political and administrative system was found to be the primary reason why service delivery protests became so violent. **MP-004** reported that *“when they [communities] feel like the government is not fixing this problem [of poor service delivery, service delivery] protests can be turn violent or make things worse.”* Similarly, **MP-005** maintained that *“[community service delivery protests turn] violent when the government is not fixing the main problem, so the community become violent and destroy the entire infrastructure.”*

MP-001 remarked that *“violent [service delivery protests tend] to make things better, causing the protest and make sure everyone talks to [the] other and find solution [in a] peaceful”*. On the other hand, **MP-002** held that *“vandalism such brings us back [to] work”*. In addition, **MP-004** mentioned that *“[communities] believe that they are trying to communicate their frustration, unfortunately they end up destroying the much-needed infrastructure. [Also] I think government the only languages which they heard it’s when their community protesting and do violent things, let’s say maybe they want to burn the road they want to burn the health care centre or the school where the governments can go to them quickly.”* For **MP-005**, *“local municipality or district or the national government; as long as people are not satisfied with government they will resolve to fight [back].”* Along this view, **MP-007** maintained that *“because the lack of addressing their [communities] complains they turn to become violent as a result start burning infrastructures.”* Lastly, **MP-008** suggested that *“It’s because if somebody wants something from you and you don’t respond they make sure that you understand them [better] by anything [including violence].”* **MP-011** held that *“we are looking at the issue of jobs, the statistics of unemployed people is very high and is still increasing even now. When you look at the poverty issue, most of the people don’t have houses but it is the government that promised them that is going to build houses for them.”*

The research findings revealed that South African communities protested violently because of a number of reasons of which the government’s failure to provide regular basic services. Consequently, the communities vandalise municipal infrastructure to express their dissatisfaction and frustrations. Violent service delivery protests were due to high levels of inefficiency and incompetence amongst local government officials (Masuku & Jili, 2019:2). When the local municipalities failed to provide communities with adequate services, the communities tended to become violent to vent their frustrations and, in the process, destroy infrastructure and bring the minimal services to a halt. Nkomo

(2017:4) holds that local service delivery protests become violent when the demand for services is underscored at mass meetings. The attendees become emotional and demand immediate provision of the basic services. Violent service delivery protests have become a norm amongst South African communities because most are not provided with quality basic services. Breakfast *et al.* (2017:107) postulated that most violent community service delivery protests are due to the high levels of the government's incapacity and incompetence to rule as well as eradicate corruption at the local sphere of government.

4.5.1.4 Factors attributed to poor service delivery.

This theme aimed to identify various factors attributed to poor service delivery within the South African context. The following research question was formulated: *What factors can be attributed to poor service delivery in South Africa?* Various verbatim responses which emerged are provided below.

A lack of institutional growth of government officials was identified as one of the factors attributed to poor service delivery in South Africa. According to **MP-001**, *"is often cause by factors like weak government institution lack of infrastructure financial constraints and social economy desperate."* **MP-012** held that *"we have an issue of immigration where in South Africa is turning to be a bread basket for each and every country which is in economic depression and among those countries we can include countries such as Somalia where there is war, Zimbabwe where there is rampaged inflation and hunger and as well as Democratic Republic of Congo, where there have been war since back then before even we were born."* For **MP-011**, *"the factors that caused poor service delivery within the South African spectrum you can find amongst them lack of knowledge by those in authority, and lack of expertise, some people have been given jobs particularly because there are affiliations of certain particular organization, and as a result they occupy the post which they are not qualified for, for example; you appoint a person to be a Minister of Education without any background of being a teacher, you cannot expect success in that particular area."*

On the other hand, the research participants identified high levels of corruption amongst public officials as the primary factor attributed to poor service delivery. This was identified by **MP-001** who stated that *"corruption meritocrats [leads to] limited access to special services."* In addition, **MP-006** stated that *"First on is corruption [in that] our government officials are corrupt in [nature]."* According to **MP-008**, *"I think corruption is the main cause*

of poor service delivery because the municipality might release a contract and give contract to the person who has no knowledge to do the job.” Finally, **MP-009** mentioned that *“there is an issue of corruption because of corruption there would be a sub-standard work as a result you end up hiring a person who is not even qualified to do the work.”*

Nepotism and favouritism were suggested as factors which attributed to poor service delivery. **MP-004** stated that *“they must have a person who has a qualification and also have experience and has already done road with quality before, [but instead they hire someone connected to the municipal administration].”* In addition, **MP-009** said that *“there is an issue of skills when the people hired [or either involved in] the municipality [programmes and projects tend to consider people who] lack that skill to perform the job. There is also an issue of a lack of commitment among the public employees where even if they have got skills there is lack of commitment.”* Finally, **MP-010** said that *“It’s because when the municipality are employing people who [lack of] skills, [because municipal management] just appoint someone without [the necessary] qualifications in line with that position [because they hire] relatives and comrades.”*

Only **MP-005** held that poor service delivery in South Africa was attributed to the way public officials disrespected the communities who had put them in power. A research participant remarked that *“there is no action taken by the legislatures, they do not respect [us because their] leadership is not respecting [and is] undermining the community.”*

The research findings revealed that poor service delivery in South Africa was attributed to a series of factors. The factors were identified and discussed in this chapter which addressed the literature review and suggested that political interference was the primary cause of poor service delivery (OSISA, 2017:4). Political deployments in the public sector led to the exacerbation of bureaucratic corruption which predisposes local municipalities to challenge poor service delivery. Government institutions are often criticised for bureaucratic practices and methods in terms of the delivery of public sector goods and services which have in essence been found to be irresponsive, ineffective, and inefficient to meet the needs of a country’s citizenry (Nel & Masilela, 2020:37). Secondly, corruption has been identified as the precursor to poor service delivery in most local municipalities throughout South Africa. Mbatha and Mutereko (2022:285) maintain that the often-reported corruption, fraud and financial embezzlement questions the viability of financial control mechanisms. Indeed, local communities cannot expect adequate service delivery

if public funds intended to implement programmes and projects to realise effective and efficient service delivery is derailed or looted for personal gain. Corruption was therefore identified as one of the primary factors attributed to poor service delivery. Thirdly, poor service delivery is perhaps attributed to the failure of public officials to account for the processes they engage in when collecting public funds and utilise such to enhance service delivery. According to Breakfast *et al.* (2019:108), poor service delivery is primarily determined by the lack of accountable local councillors and municipal officials. When public officials fail to account for the public funds meant to provide effective and efficient services, then they should face the law (Domingos & De Aquino, 2018:1162). Therefore, a lack of accountability is measured when most service delivery protests demand the removal of public accounting officers whom they hold accountable for the non-delivery of services. The lack of public local municipal management and administrative skills amongst the officials and the councillors was identified as one of the factors attributed for the poor delivery of services (Van Niekerk & Dalton-Brits, 2019:2). Service delivery relies heavily on oversight, monitoring, identification of poor performance and transgressions, financial misconduct and unauthorised, irregular as well as fruitless and wasteful expenditure. Furthermore, those who transgressed the legislative frameworks without favour and fear of reprisal should be punished. Fourthly, Saila (2017:34) holds that poor service delivery is primarily associated with ineffective law enforcement by the national prosecuting authority (NPA). Therefore, poor service delivery continues to escalate because officials who had violated the legislative frameworks and involved in the systematic corruption were not brought to book. According to Mills (2012:17), anti-corruption programmes are poorly implemented because only several transgressors have been either arrested or placed in correctional facilities. Another factor is political connectivity and organised crime which has attributed to poor service delivery. Munzhedzi (2016:1) postulated that public officials including politicians utilise their power and authority to channel public funds to areas from which they would benefit without considering that their actions are corrupt. People close to the public officials enjoy their livelihoods from ill-gotten gains (Cloete, 2013:76). Factors attributed to poor service delivery are numerous and as such cannot be covered in a single study.

4.5.1.5 Primary causes of corruption amongst the public officials

This specific theme of the study sought to gather information related to numerous causes of corruption amongst public officials in South Africa. The theme was developed from the

following research question: *What are the main causes of corruption amongst officials in the public sector?* The response to this question is provided below.

The research participants held that corruption amongst officials in the public sector was because of the lack of understanding the policies and regulations which determines the management and administration of public funds. **MP-002** maintained that *“corrupted people in high places are [necessarily] leaders with a lack of knowledge about running the municipality [programmes and projects].”* In addition, **MP-003** stated that *“I believe that official would at risk responsible knowing that they would have a lot to fulfil.”* On the other hand, **MP-005** mentioned that *“corruption happen [when] many parties [do not know what] their leadership positions entail and does as they pleased.”* Similarly, **MP-010** mentioned that *“there must be rules that need to be followed but if you are not understanding the policy of municipality and there is workbook because in the municipality there is workshop there is policy everything which can guide.”*

Selected research participants suggested that corruption was as a result of a high level of comradeship, *i.e.*, public officials tend to favour and protect each other even when they are corrupt. According to **MP-003**, *“I think the issue of [the] cause [of] corruption [occurs when] there is no monitor system, and they know there is no consequence management.”* On the other hand, **MP-004** remarked that *“mostly corruption starts when [officials] interests on the [public] funds and [collect them as their own].”*

Certain research participants held that corruption was probably due to low salaries received by most public officials. According to **MP-006**, *“low salary, if you check you find that the public officials are not getting proper salary [such as when] traffic officers [accept bribes from motorists] to rob municipalities [of the public funds].”* In addition, **MP-010** mentioned that *“sometimes corruption can be caused by the low of payment because we as the municipality worker we expect more.”*

Several research participants held that corruption was primarily due poverty amongst by most public officials. **MP-008** remarked that *“poverty [occurs when] officials or politicians want to get millions [of] Rands [in their hands].”* On the other hand, **MP-010** maintained that *“I think [corruption is caused by] people [who earn little who tend to be] employees at municipalities.”*

However, selected research participants held that corruption was primarily due to greed. **MP-001** and **MP-007** indicated that *“greedy for personal gain by public officials is a cause of corrupt activities.”* On the other hand, **MP-011** maintained that *“greediness is one of the problems that cause corruption. People are so greedy in such a way that even when they are employed, they are able to take what does not belong to them.”* This was further supported by **MP-012** who remarked that *“I feel like it is caused by greediness on those public officials. Even when they are being well paid, they will never feel satisfied with the payment which they receive after delivering their labour services, so they embark on corruption activities to increase their pockets even if it is for their benefits and the benefits of their communities.”*

Lastly, a research participant maintained that corruption amongst public officials was also due to inadequate monitoring and evaluation. According to **MP-003**, *“there is no good monitoring system [at local municipalities].”*

The research findings revealed that corruption amongst most public officials was as a result of poor understanding of the legislative frameworks, public policies, political comradeship, poverty, greed and poor implementation of monitoring and evaluation. The reasons for corruption amongst public officials attributed to poor service delivery.

4.5.1.6 Effective alleviation of corruption amongst public officials in South African municipalities

This theme was developed to alleviate the high levels of corruptive activities amongst public officials in the South African local municipalities. The theme emanated from the following research question: *What are the most effective ways to limit corruption amongst public officials in South African municipalities?* In response to this question, the participants provided the following diverse suggestions.

A number of the research participants held that corruption amongst public officials in South African municipalities could be alleviated through adherence to rules and regulations. According to **MP-001**, *“we can make strong rules against corruption and make sure they are enforced.”* On the other hand, **MP-005** suggested that *“I think there must be public involvement and transparency so that what to be done, community that can [be able to] reduce corruption.”* **MP-007** indicated that *“I think if there must transparency and honesty [among public officials] it would reduce the level of corruption [that is,] we must have high brows [when a person] breaks the rules.”* **MP-008** also

maintained that *“there must be rules in management [to indicate that] people who are corrupt needs to be arrested and [properly] exposed.”* **MP-009** suggested that corruption could be effectively reduced through *“[public officials] getting skills in terms of understanding policies [because] if you don’t understand policy and [then, you cannot] follow those basic rules and regulations.”* **MP-011** stated that *“the municipality administration must also put laws which must be followed by all officials from the mayor to the ordinary service workers in the municipality and also, they must introduce what we call whistle-blowers’ protection.”*

A culture of corrupt activities was also identified as a serious challenge which limited the delivery of deserved basic services. **MP-002** stated that *“We should also make that government actions are open and are accountability so people can see what is happening.”* On the other hand, **MP-004** maintained that *“one being in a government [as an] official, that person must be taken to jail [if found to have been corrupt].”* **MP-012** held that *“I think harsher sentences should be imposed on all the individuals who may be found of engaging in corruption activities regardless of political parties they fall under.”*

However, selected research participants held that public officials in South African municipalities required some form of education and training. According to **MP-001**, *“we need to teach and remind everyone about doing the right things and being honest so that everyone knows that corruption is not okay.”* Along this viewpoint, **MP-003** pointed out that *“If those who are wrong [are provided some education and training to show] that the best thing to do and [show them the right] things.”* **MP-005** remarked that *“[public] officials [should be shown how management and administration of public funds] works, the official [be trained on what they] must not do [sometimes during] training and workshops.”* In the context of the above suggestions, **MP-008** maintained that *“Maybe the other option is teaching people to maintain their basic needs or basic understanding of corruption [in order to reduce].”* Furthermore, **MP-009** who maintained that *“the issue of schooling [is necessary for improving] understanding that we need to have a plan where everybody must increase the education and training [in relation with the administration and management of public funds].”* **MP-010** maintained that *“maybe the involvement of training and there must classes that educate people [public official] about corruption and how damage it can cause.”*

Two research participants held that political connectivity required attention. This aspect entailed that public officials prefer selected individuals whom they provide tenders for financial gains. In this regard, **MP-004** mentioned that *“then a person would be move from one institution to another because of the political connection. I think if we can be able to find the way of making sure that it doesn’t matter the position.”* For **MP-007**, *“[reduction of corrupt activities among public officials could be effectively meted by] avoiding the cared deployment and connectivity.”*

The findings revealed that corruption amongst public officials in South African municipalities is of major concern. The reviewed literature highlighted several effective measures to alleviate corruption. The suggestions included the following: (i) principality of accountable service delivery as a major concern. Rana *et al.* (2019:7) posited that accountable service delivery requires municipal public officials to implement effective management and administrative measures to enhance proper and adequate services to the communities. Furthermore, accountable service delivery can be considered as the bedrock of any modern government, because public functionaries are accountable to the public for their actions, *i.e.*, how funds are collected and utilised towards the general development, management and operations, for example. (ii) identification of elements to enhance the oversight role of the MPACs as well as accountable service delivery as determined by good governance. This implies the encouragement of public officials to be transparent and accountable during the administration and management of municipal funds and resources as well as ensure quality services to the communities (Suka, 2021:33). Good governance is levelled towards adherence to legislative frameworks which regulates the utilisation of public funds; (iii) enhanced transparency which entails that everybody including politicians and administrative officials must be held accountable (Sikhakane & Reddy, 2011:89). (iv) Decentralisation in South African society entails the national area of governance which makes it possible that it no longer provides resources and makes decision of how local municipalities run their respective service delivery management and operations (Kosec & Wantchekon, 2020:1). The process of decentralisation is, therefore, an effective measure to alleviate corruption amongst public officials at local municipalities. (v) Support for the oversight role of the MPACs was also identified as one of the most effective measures to alleviate corruption amongst public officials at local municipalities. This was suggested by Makhado (2016:2) who contended that oversight plays an essential role to enhance transparency and accountability over a public institutions’ administration and management, which should be provided with a

series of resources including financial and human capital resources, including protection.

(vi) Effective alleviation of corrupt activities amongst public officials could be addressed by building capacity amongst member in the MPAC. In this regard Kosec and Wantchekon (2020:1) remarked that capacity-building of the MPAC members would also require additional funding from government institutions, e.g., departments. Furthermore, USAID AGIS (2021:3) stated that MPACs could be supported by specialised capacity-building training, mentoring, performance management systems and reform to improve transparency and accountability. The MPAC members require enhanced capacity-building including council statutory bodies to understand and appreciate their statutory roles; enhance the effectiveness of the council statutory bodies through timely reporting by statutory committees in local government councils; and improve the relationship between statutory bodies and the council (Mbabazi & Mukwaya, 2020:2).

(vii) Root out corruption: Mbatha and Mutereko (2022:289) recommended that corrupt activities should be rooted-out. This could be effectively applied by incarcerating persons who were found guilty of acts of corruption during their tenure in the public service.

(xi) Increased public participation was another effective measure to alleviate of corruption. According to Mofolo and Adonis (2020), adequate public participation is one of the primary approaches to alleviate corruption amongst public officials at the local sphere of government. In this regard, adequate public participation is an important element of the MPACs. Public participation is the most important aspect to build the MPAC members capacity during the oversight processes (Khanyile, 2022:4).

(x) Monitoring and evaluation (M&E) was one of the most effective measures suggested to alleviate corruption amongst public officials. According to USAID AGIS (2021:1), the monitoring and evaluation (M&E) system incorporates programme monitoring, evaluation and impact assessments (research studies), which are essential elements of an effective results-based system. M&E element to enhance the oversight role of the MPACs to provide accountable service delivery was not detailed in this study.

4.5.1.7 Composition of MPACs

The theme was developed to acquire effective measures required to compose MPACs. This theme was formulated on the following research question: *How can MPACs be composed effectively?* The question inspired the research participants to share a number of ways in which MPACs could be composed effectively.

A group of the participants suggested that the MPAC members should be selected such that all the political parties are represented in the local municipalities. According to **MP-004**, *“at the moment there are effectively composed all opposition [political] parties are part of MPAC committee.”* Similarly, **MP-005** added that *“firstly, if they can [include different] political parties in order to [divide themselves around issues of debate].”* On the other hand, **MP-006** suggested that *“I think we need to have all spheres, we must not have one person. I mean it must be composed by all political members [so that] when they do investigation, they must be fair and do proper job not [supporting] friends who are irregular.”* Furthermore, **MP-007** believed *“[the] composition of the MPAC it’s important that it includes people from difficult political parties as to enable that the MPAC will be free of political influence.”* Lastly, **MP-009** held that *“it must be composed by all political members but with the skills and there must be no friendship on their job, the MPAC members must be able to do their job and they must have also had training also.”*

A selected number of the participants held that the composition of the MPACs should consider the importance of education, knowledge and skills mastered by the incumbents as members. According to **MP-001**, *“MPACs [should] be composed by representation and expects including members [with] financial knowledge [and skills].”* Furthermore, **MP-002** said that *“MPAC [should] be effectively composed by making sure that all members of MPAC need to be taken to education and they need to be involved in a series [of] training [regarding issues] of investigation.”* On the other hand, **MP-004** remarked that *“a word the training and capacity it must be the first thing that we need [when] appointing councillors. That should be done to be trained with the creatable that would help them to implement legislation properly.”* In this regard, **MP-007** held that *“with education or least a minimum of such education that would be able to take such issues of finance or accountability when conducting [MPAC] projects.”* **MP-011** stated that *“the MPACs can be effectively composed by means of involving the following people, the municipality officials such as the mayor, the manager, and the councillors, they must also include the communities especially those who are leaders from the communities.”*

Several participants held that the MPAC members should be selected on the basis that they understand the policies and programmes implemented at the local municipalities. In summary, members of the MPAC should possess both a financial and legal background. According to **MP-001**, *“[in composing] the MPACs, it should be checked if there are people [with] legal understanding [in order to] make committee to be more effective and*

*to be more relevant.” On the other hand, **MP-003** revealed that “they must stick [to the requirement that] one must have skills and training [in] law.” **MP-012** concurred that “the structuring of the MPACs, for the best functioning of the MPACs which will results in good service delivery or the best service deliveries and also being able to have a proper oversight in the public funds management, I think the MPACs should be comprise of a broader base, it should be inclusive in such a way that, those who are whistle-blowers.”*

The final group of the research participants stated that an effective composition of the MPACs should be conducted by eliminating nepotism. **MP-002** reported that “*even if it’s a close friend or it’s a family member or any person, we need to make [certain that] we treat all [people] equally.*” Furthermore, **MP-004** suggested that “*as well as traditional leadership to represent the direct community stakeholders, we can also strengthen by appointing independent stakeholders who are not part [of families of] the municipality MPAC members.*”

The above findings revealed that an effective MPACs could be determined by the need to include members drawn from all the political parties in a particular local municipality. Furthermore, educational qualifications, knowledge, and skills should be a requirement before a person is selected as a member of the MPAC. The members should also understand the policies, programmes, as well as the projects implemented at local municipalities; members of the MPACs should have a legal background; and nepotism should be strictly inhibited when members are selected. This is perhaps the most important aspect of the chapter which endeavoured to establish the identification of important elements to enhance the oversight role of the MPACs. Moreover, enhance an accountable delivery of services throughout South Africa.

The concept of accountable service delivery is firstly defined and then supported by a variety of elements to enhance the oversight role of the MPACs, for example, good governance, transparency, decentralisation, support for the oversight role of the MPACs, funding of the MPACs’ management and operations, alleviate corruption, appointment of internal and external auditors, increased public participation, building MPAC members capacity, benchmarking, enhance the management and operations of the MPACs, including monitoring and evaluation. The Municipal Public Account Committees (MPACs) are defined as accounting committees, and established within the South African local municipalities to oversee accountable delivery of services. According to Suka (2021:17),

the MPAC is a committee which is expected to hold the executive and the administration accountable for the work they have performed during the financial years at the local municipal sphere. This committee is also held accountable by the municipal council at which its reports are discussed and adopted or returned to be rectified or Council can reject these outright. An MPAC in this study, is defined as a specialised committee established according to the Municipal Structures Act, 1998 (Act 117 of 1998) to conduct an oversight role and hold municipal managers and public officials accountable for public accounts.

According to Makhado (2016:3), the municipal public accounts committee is established to ensure capability, accountability and transparency among public officials during the collection and utilisation of public funds. MPACs are established according to the Municipal Structures Act, 1998 (Act 117 of 1998). MPACs are established through the legislative frameworks of the South African government, namely, Parliament. According to Parliament of the Republic of South Africa (2019:5), MPACs are committees devolved from the national formation referred to as the Standing Public Accounts Committee (SCOPA). Hence, MPACs are a version of SCOPA at the local municipal level. Similarly, Mofolo and Adonis (2020:3) hold that the MPAC performs functions like the SCOPA but at the provincial sphere of government. Therefore, it is imperative that the MPACs practices are managed in a similar manner with those of the major committee, *i.e.*, SCOPA. SCOPA's mandate is decentralised within local government through what is referred to as Municipal Public Accounts Committees (MPACs). The decentralisation of the SCOPA in local municipalities is considered developmental. The MPACs are determined by functions.

Mbabazi and Mukwaya (2020:3) provide these as including (i) examine the reports of the Auditor-General, the head of the internal audit and any other reports of commissions of inquiry following Section 88 of the PFMA. According to Items (1) – (3) of this Act, the Accounting Standards Board comprises of no more than 10 members as the Minister may determine; the Minister, after consulting the Auditor-General, appoints the members of the Board and the Board may establish its own operating procedures. This board that is required to examine the Auditor-Generals reports. (ii) Produce reports for submission to the council and the Minister. It must be noted that the position of the Minister at the local municipal sphere is that of the mayor. The MPACs are assisted to execute their work by several operational guidelines (Botlhoko, 2017:4). The primary function of the MPACs is

an oversight role which is the focus of this study. Proper composition of the MPACs is regulated to include members who play an oversight role over the public accounts, develop and maintain good governance, as well as enhance transparency and decentralisation. Good governance implies the process to encourage public officials to be transparent and accountable during the administration and management of the municipal funds and resources to provide communities with quality services (Suka, 2021:33). Good governance is an aspect which is generally demanded by communities who are the primary recipients of the services delivered. Zonke (2016:2) contended that public should be mobilised properly so that members can participate actively in matters regarding the budget and projects which are expected to improve the communities' livelihoods.

The first element of a properly composed MPAC is public participation. The public is involved at MPACs public meetings to demand and hold public officials to account or be held accountable for the responsibilities which had been conferred upon them (Kekez *et al.*, 2023:6). Good governance is a term used to describe the mode of coordination exercised by government officials over those of the social to solve familiar problems of collective action integral to government and governing. Good governance is an important element necessary to build MPAC members capacity in that it tends to lessen their oversight role.

The second element in the composition of the MPACs is the public officials. The Accounting Officer (AO) is expected to ensure that good financial management processes are adhered to, including the establishment of financial systems (Mbatha & Mutereko, 2022:286). The AO is responsible for the administration, management and operations of the local municipal entity. Other members of the MPACs include political parties, economic and administrative authority to manage a country's affairs (Zonke, 2016:3). Furthermore, enhanced transparency simply implies openness. According to ACJR (2019:1), the concept of transparency implies openness regarding public officials' management of public funds as well as manage and operate programmes and projects required to provide services. Transparency is about openly informing interest/pressure groups about all activities within the organisation. Sikhakane and Reddy (2011:89) hold that transparency implies that everybody, including the politicians and the administrative officials must be held accountable. It is about providing interested persons with adequate information in a transparent way.

Lastly, service delivery operations should be decentralised and not centralised as during the oppressive apartheid regime. Adequate delivery of services should be distributed fairly and equitably to all the communities without regard of where they are situated, *i.e.*, urban, informal settlement and rural. Decentralised service delivery is, according to Smoke (2015:220), the process ascribed under the devolution approach indicates that national government (the centre) is required to empower elected local governments and the general citizenry (the periphery) to take charge of governance, efficient resource allocation and enhance their own livelihoods. Proper composition of the MPACs is embedded within the three primary pillars mentioned above, namely, good governance, enhanced transparency and decentralisation.

4.5.1.8 Effective capacity building of MPACs members

This theme concentrated on the quest to gather adequate information related to approaches to build MPAC members capacity. The following research question was posed to the research participants: *How can MPAC members capacity be built to perform their functions effectively?* The question required the participants to inform the study of the most effective ways to conduct capacity-building amongst the MPACs members. The responses from the participants are listed as follows:

According to **MP-001**, *“capacity building for MPACs members can be conducted through a combination of a workshop, moral programmes on the job learning opportunity.”* In addition, **MP-007** maintained that *“I think we need to train or even better having a workshop. We must train MPAC members to do the individual [tasks and activities in that] training is very important [when conducted] continuously.”* On the other hand, **MP-010** remarked that *“the public account committee [should be] fully capacitated.”* **MP-011** added that *“in order to conduct MPACs effectively, firstly we need to develop customised training programmes where people who are in the MPACs must be trained.”* This was also supported by **MP-012** who held that *“we are supposed to train them on how to use technologically advanced processes system as well as ensuring that we continuously and adequately train them on management and operations of the MPACs.”*

According to **MP-008**, *“there must be not only training [but] there be a qualification that universities offer that would be able to [provide] MPACs with capacity”.* **MP-010** mentioned that *“new mind and new ideas [should be provided] the municipalities. [This*

could be addressed] if municipality can take the public account serious and educate the MPACs at [higher education institutions] for a period of five years [and even more].”

Capacity-building should be levelled to support the MPAC members day-to-day activities. Capacity-building is viewed by Kosec and Wantchekon (2020:1) as a process to provide MPAC's members with the capacity to receive, understand and act on information they have gathered during the investigation of fruitless and wasteful expenditures incurred by local government public officials. Capacity-building would also require additional funding from government institutions, for example, departments.

Public participation could be viewed as an interaction between communities and members of the MPACs where both demand accountability from those who hold official positions. (iv) MPAC members should also be provided with capacity towards benchmarking. In this regard, accountable service delivery is generally acquired from other successful service delivery programmes and projects which were had been undertaken previously by various organisations and countries. Enwereji (2018:11) defined benchmarking as a strategic management tool utilised to measure the performance of an organisation against a defined standard which could have been borrowed elsewhere. Benchmarking is used by an organisation to determine success and to amend where necessary. Moreover, benchmarking is a strategic management tool to examine organisational performance by assessing its performance so that modifications could be affected where required. (v) MPAC members should be provided capacity-building opportunities to enhance both management and operations of an entity, namely, the municipal public accounts committee systems. Building MPACs' members capacity could also be acquired by applying advanced technologies (Botlhoko, 2017:13). Computerisation is the utilisation of recent technological support aimed to identify problem areas and provide effective solutions. In this instance, computerisation of activities and interventions are primarily determined by aligning tasks and activities which utilises fourth industrial revolution devices and programmes. Nel and Masilela (2020:35) concluded that computerisation could strengthen internal infrastructure resources and departmental capabilities to ensure the consistent production of reliable, factual, timely, and accurate data and information outputs. MPACs must be capacitated to utilise computerisation processes to conduct their oversight role in line with the current situational demands of the fourth industrial revolution.

Advanced improvement of the management and operations of the MPACs should also include the aspect of open administration. In addition, advanced improvement of the management and operations of the MPACs requires an enhanced level of innovation. According to Nel and Masilela (2020:34), the level of public service delivery innovation (SDI) in South Africa in the recent years implies that MPACs could apply these in their administration, management and operations. Furthermore, MPACs should concentrate on the provision of communities with adequate services. An alternative service delivery approach is suggested for effective capacity-building. Several innovative measures to enhance service delivery have been adopted in South Africa. Innovation is a critical element to enhance the oversight role of the MPACs, especially accountable service delivery because it provides the committees with new strategies to attend to their work in perhaps various ways in an effective manner and less traditional in nature (Martins & Ledimo, 2015:575). In this regard, service delivery innovation in the modern economy is critical because of the rapidly changing preferences and the emergence of multiple customer/clients' segments which have various tastes, values and patterns. Moreover, another aspect related to enhance the management and operations of the MPACs is referred to as an alternative service delivery. According to Nel and Masilela (2020:38), an alternative service delivery (ASD) is defined as a creative and dynamic process to restructure the public sector to enhance the delivery of services to clients. Also, share governance functions with individuals, community groups and other government entities. An alternative service delivery is a form of reform effort which is aimed to design policy and implementation which could see MPACs transfer effective ways to enhance the delivery of services to the communities (Kekez *et al.*, 2023:1). MPACs must not only be perceived as units which aim to establish errors amongst the public officials. In fact, they must also be perceived as providing officials with guidelines and adequate advice.

In summary, the research findings reported above were adapted through the interviews which involved a number of the research participants. The participants responses were shared in the form of the findings was also supported by the reviewed literature presented in second chapter of this study. As indicated in the previous chapter, this chapter presented the findings, analysis and interpretation of the quantitative data acquired through questionnaires, *i.e.*, quantitative research.

4.5.2 Findings acquired from questionnaires.

Questionnaires were distributed to hundred and fifty research respondents, *i.e.*, recipients of services provided by the Makhado Local Municipality who were referred to as the stakeholders. As highlighted in the previous chapter, the stakeholders are generally individuals who are public participants meant to hold public officials accountable for the public accounts and the delivery of services to the communities. Ten closed-ended questions were included in the questionnaire. The respondents selected their preferred choice to the provided responses.

4.5.2.1 Rate nature of governance of municipalities in South Africa

The research respondents were required to score Sufficient or Not Sufficient from the predetermined answers provided on the questionnaire. A total of 27 (18%) of the respondents scored that the nature of governance of municipalities within the South African context was sufficient, while 123 (82%) scored as not sufficient. Therefore, the scores revealed that the nature of governance of municipalities within the South African context was not sufficient.

4.5.2.2 Why South Africa failed to provide communities with adequate services?

The study investigated reasons why South Africa has failed to provide the communities with adequate services. The responses to the abovementioned question are summarised in Table 3 below.

Table 3: Reasons why South Africa has failed to provide communities with adequate services.

Responses	N=	Percentages (%)
Too many consumers	0	0.0%
Poor management	24	15.6%
Insufficient funds	7	4.6%
Corruption	123	79.8%
Lax legislation	0	0.0%

Table 3 above revealed that 7 (4.6%); 24 (15.6%); and 124 (79.8%) research respondents scored that insufficient funds, poor management and corruption were the reasons why South Africa has failed to provide communities with adequate services. No

respondents scored too many consumers and lax legislation. Indeed, South Africa has reported its failure to provide communities with adequate services because of insufficient funds at the local municipalities; poor management; and rife of corruption amongst the public officials.

4.5.2.3 Why South African local municipalities find it difficult to alleviate corruption compared to other countries?

The objective of this question was to establish reasons why South African local municipalities have failed to alleviate corruption compared to other countries. The responses are summarised in Figure1 below.

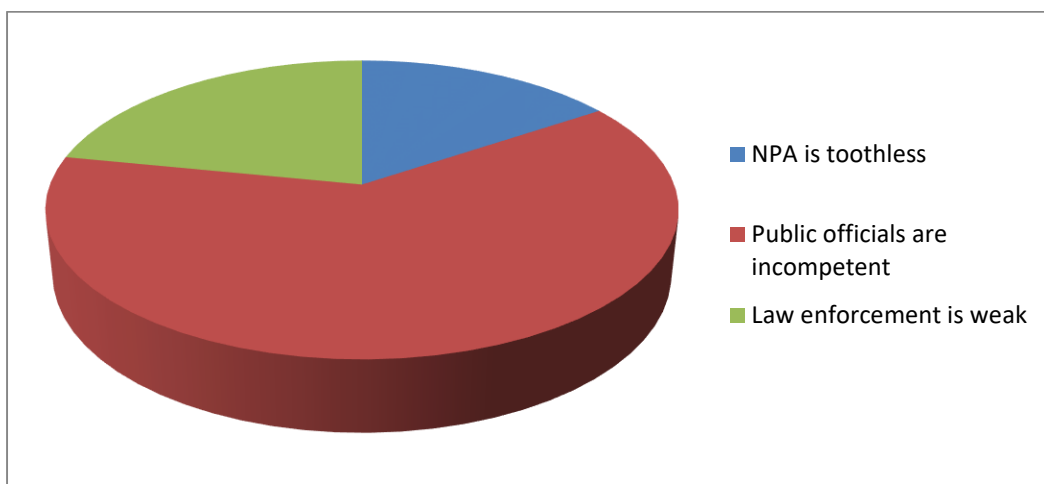


Figure 1: Reasons why South African local municipalities have failed to alleviate corruption compared to other countries.

Figure 1 above revealed that the NPA is toothless was the least prevalent reason of why South African local municipalities have failed to alleviate corruption compared to other countries. A total of 1 (0.7%) respondent followed by 4 (2.6%) scored that public officials are incompetent as another reason on why South African local municipalities have failed to alleviate corruption compared to other countries. Many the respondents, namely, 147 (96.7%) scored that weakness of law enforcement was responsible for the South African local municipalities' failure. The statistical representation in Figure 1 revealed that weak law enforcement in South Africa was indeed the primary reason why public accounts fall prey to public officials and their respective families, friends and others. Weak law enforcement is, therefore, one of the primary determinants that South African local municipalities find it difficult to alleviate corruption compared to municipalities in other countries.

4.5.2.4 Reasons why the oversight of public accounts is more effective at the national government sphere than the local municipal in South Africa

A graph was utilised to illustrate reasons why the oversight of public accounts is more effective at the national government sphere than the local municipal level in South Africa.

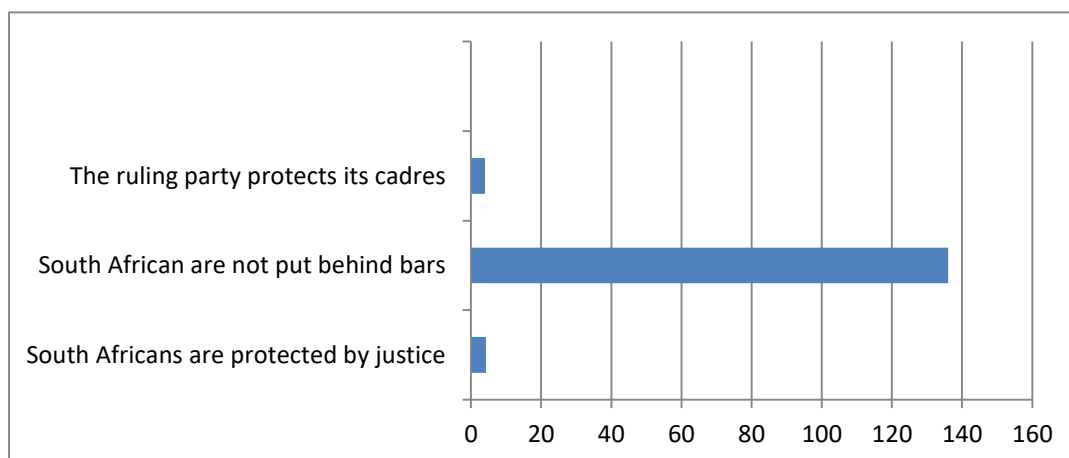


Figure 2: Reasons why the oversight of public accounts is more effective at the national government sphere than at the local municipal in South Africa

Figure 2 above illustrates that 4 (2.6%) research respondents held that the oversight of public accounts is more effective at the national government sphere than the local municipal level because the ruling party protected its cadres who were involved in the corrupt activities. On the other hand, 6.7% of the respondents scored that the national government level tends to protect South Africans through the judiciary which is not as available at the local municipality level. A total of 136 (90.7%) respondents scored that the oversight of public accounts was more effective at the national government sphere because most South Africans who were guilty of mismanaging public funds were not punished. The oversight of public accounts is more effective at the national government level due to reasons because at the national sphere, it is supported as follows: oversight of the public accounts is conducted by SCOPA which possess the required support in the form of finance, human resources and a high level of compliance to suggestions, enforcement and a alleviation of cadre ship.

4.5.2.5 Reasons why most public officials are involved in the mismanagement of public funds and corrupt activities in South Africa

It was inferred that most public officials become involved in the mismanagement of public funds and corrupt activities in South Africa. The responses by the participants is summarised in Table 4 below.

Table 4: Reasons why most public officials become involved in the mismanagement of funds and corrupt activities in South Africa

Responses	N=	Percentages (%)
South Africans are not jailed	9	6%
South Africans are protected by justice	36	24%
The ruling party protects its cadres	105	70%

Table 4 above revealed that a total of 9 (6%) respondents scored that most public officials are involved in the mismanagement of funds and corrupt activities in South Africa because they are not jailed. Furthermore, a total of 36 (24%) respondents scored that most public officials are involved in the mismanagement of funds and corrupt activities because the justice system protects their basic human rights. A total of 105 (70%) participants scored that the ruling party protected its cadres as one of the reasons why most public officials remain corrupt. It is strongly recommended since the ruling party appears to protect its cadres that action needs to be taken against corrupt public officials, their families and relatives.

4.5.2.6 Effective structuring and composition of MPACs in South Africa

Why effective structuring and composition of the MPACs in South Africa is of significance. The respondents reported on the following three aspects: inclusion of non-political positions held by members of the MPACs; public participants also be appointed as members of the MPACs; and whistle blowers become members of the MPACs. The responses are summarised in Table 5 below.

Table 5: Effective structuring and composition of the MPACs in South Africa

Responses	N=	Percentages (%)
Non-political positions held by members of the MPACs	6	4%
Whistle-blowers be appointed as members of the MPACs	59	39.3%
Public participants be appointed as members of the MPACs	85	56.7%

Table 5 above illustrates that a total of 6 (4%) research respondents scored that effective structuring and composition of the MPACs in South Africa can be conducted by including members determined on non-political affiliations. On the other hand, 59 (39.3%) of the respondents scored that individuals who whistle-blow should be involved also be appointed as members of the MPACs. However, to total of 85 (56.7%) held that public participants should form part in the structuring and composition of the MPACs in South African local municipalities. In summary, the structuring and composition of the MPACs in South Africa should be determined by including members of this entity and include non-political individuals, whistle-blowers and members drawn from the communities who receive services from their respective local municipalities.

4.5.2.7 Extent of public participation in public accounts in the Makhado Local Municipality

Responses of whether the extent of public participation regarding public accounts within the Makhado Local Municipality was either acceptable or unacceptable was accordingly measured. The response to this question is summarised in Figure 3 below.

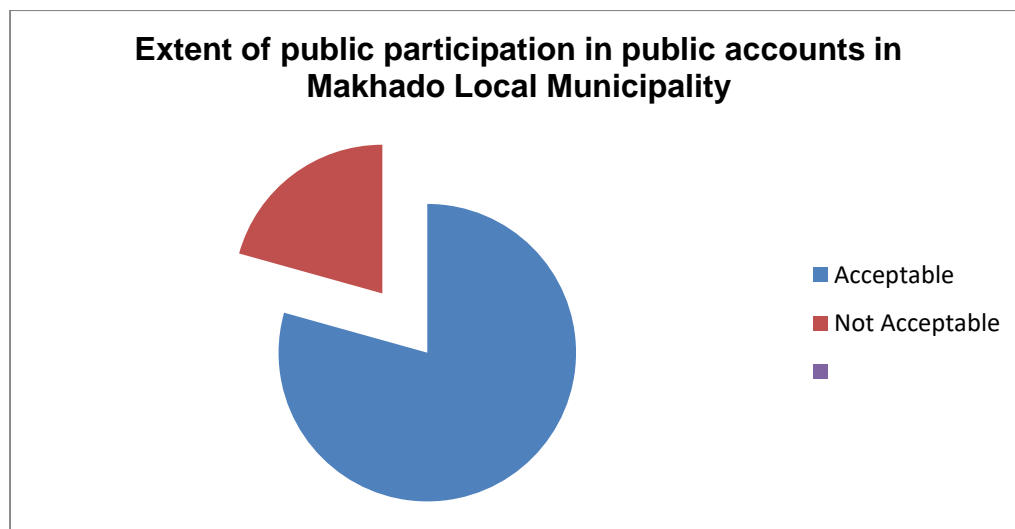


Figure 3: Extent of public participation in public accounts in Makhado Local Municipality

A total of 119 (79.3%) participants revealed that the extent of public participation in public accounts in the Makhado Local Municipality was acceptable compared to 31 (20.7%) who scored that it was not acceptable. Therefore, the scores revealed that the extent of public

participation regarding public accounts in the Makhado Local Municipality was acceptable.

4.5.2.8 Level of accountability of public officials in Makhado Local Municipality

The level of accountability of the public officials at Makhado Local Municipality was scored as acceptable by a total of 143 (95.3%) respondents, 7 (4.7%) held that it was unacceptable. Hence, the quantitative findings revealed that the level of accountability of the public officials at Makhado Local Municipality was acceptable.

4.5.2.9 Transparency amongst public officials in Makhado Local Municipality

The transparent conduct of the public officials at Makhado Local Municipality was also investigated. A total of 142 (94.7%) participants held that it was acceptable, while 8 (5.3%) scored that transparency amongst the public officials at Makhado Local Municipality was not acceptable.

4.5.3 Effective MPAC members capacity-building in South Africa

The effective capacity building of MPACs members in South Africa was suggested by numerous research respondents. The responses are summarized in Figure 4 below.

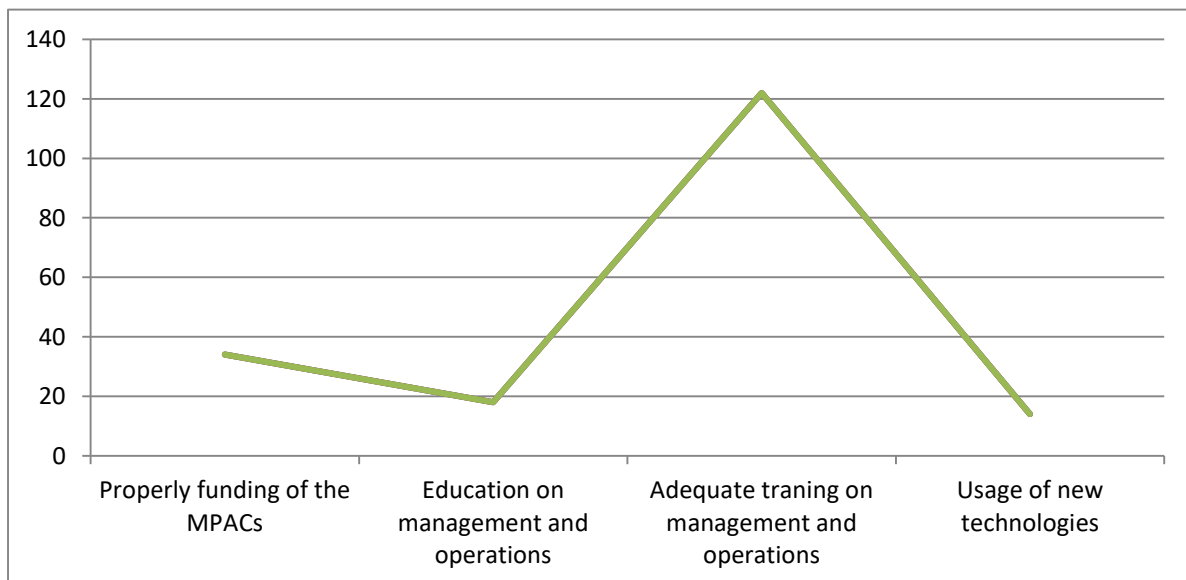


Figure 4: Effective MPAC members capacity-building in South Africa

Figure 4 above revealed that a total of 14 (7.5%) respondents had revealed that capacity building of MPACs members could be addressed through new technology. Furthermore,

18 (9.6%) of the participants held that members of the MPACs should possess adequate qualifications and trained in the management and operations of the entity. In this regard, 34 (18.0%) held that MPAC members capacity-building could be conducted effectively through adequate funding of the management and operations functions. Lastly, many the research respondents 122 (64.9%), held that proper funding of the management and operations is significant to enhance oversight of the public accounts and the general delivery of services.

4.6 CHAPTER SUMMARY

The chapter addressed the findings, interpretations and analysis thereof. The findings were divided into two sections, namely, qualitative approach through interviews while the other the quantitative descriptive analysis. The sample comprised of **ten** research participants to respond to questions in the interview schedule and 150 research respondents responded to the questionnaire which formed part of the quantitative approach. In summary, the findings from the questionnaires were utilised to augment those acquired from the interviews.

The following chapter will provide the summary, conclusions and recommendations of the study.

CHAPTER 5

SUMMARY, CONCLUSIONS AND RECOMMENDATIONS OF THE STUDY

5.1 CHAPTER INTRODUCTION

The research findings gathered in the previous chapter were utilised to formulate the research questions, summary of the findings, draw conclusions and provide informed recommendations to enhance the role of the municipal public accounts committee in the provision of accountable service delivery. In this regard, the research questions responded to by the research participants during the interviews, while the completion of questionnaires was confined within the oversight strategies implemented by municipal public account committee to foster accountable service delivery. Furthermore, the level of service delivery within a local municipality, namely, Makhado Local Municipality and the oversight role played by the municipal public account committee to enhance accountable service delivery was also explored. Secondly, the research findings in this chapter were summarised. Conclusions drawn from the research findings as well as recommendations to enhance the role of municipal public accounts committees to provide accountable service delivery is also discussed. In summary, this chapter provides an overview of the study, presentations of the findings, conclusions, and several recommendations to enhance the role of municipal public accounts committees towards accountable service delivery.

5.2 INTRODUCTION OF THE MAIN RESEARCH QUESTIONS OF THE STUDY

The sub-headings included in the previous chapter aimed to respond the primary research questions. The research questions are identified below.

5.2.1 Research questions

The research questions of the study were as follows:

- What oversight strategies have been implemented by the municipal public account committee to enhance accountable service delivery within the Makhado Local Municipality in Limpopo Province?
- What is the level of service delivery within the municipality?

- What oversight role does the municipal public account committee play to enhance accountable service delivery within the Makhado Local Municipality?

5.3 OVERVIEW OF THE CHAPTERS

This study comprised of five chapters. A brief overview of each is provided below.

5.3.1 Chapter one: Introduction and background of the study

Chapter one provided the general introduction and background of the study. This chapter included the following aspects: problems statement, research questions, aim and objectives, followed by the theoretical framework of the study. The chapter outlined the preliminary literature review and summarised the primary aspects of the study, *i.e.*, explore the role of municipal public accounts committees to enhance accountable service delivery. The chapter also discussed the adopted research methodology and design.

5.3.2 Chapter two: Literature review

Chapter two provided an extensive review of the literature. The chapter defined the Political oversight as well as aspects of why South African communities tend to utilise violent community delivery protests to vent their frustration to force local municipalities to address their demands was expounded upon. Furthermore, the chapter concentrated on the need to alleviate challenges faced by local communities in relation to poor service delivery. Lastly, probabilities to enhance MPAC members capacity through workshops, training and education at higher education institutions was highlighted.

5.3.3 Chapter three: Research methodology and design

Chapter three discussed the adopted research methodology and design of the study. The following aspects were discussed: types of research methodologies, *e.g.*, qualitative research and quantitative, identified research pragmatist paradigm including the adopted research approaches followed the research design. The research design included the following aspects: pilot testing, population and sampling (purposive sampling), data collection, trustworthiness of the study, reliability, and ethical considerations. The

research methodology and design for the study was determined by the gathered data from the interviews and questionnaires. Hence, the study adopted the mixed method approach. *i.e.*, the qualitative and quantitative research methodologies.

5.3.4 Chapter four: Data presentation, interpretation and analysis of the study

The chapter introduced a thematic analysis and the research participants in the first section, under the following headings: research questions, themes and sub-themes. Furthermore, the chapter presented the research findings gathered from the interviews and questionnaires, *i.e.*, triangulation of both qualitative and quantitative research methodologies, respectively. Hence, the data gathered from the interviews was augmented by the information collected from the questionnaires.

5.3.5 Chapter five: Summary, conclusions and recommendations of the study

This chapter presented the summary of the primary findings, drew conclusions, and provided recommendations based on the gathered data and reviewed literature. Furthermore, the chapter drew several conclusions and provided several recommendations based on the findings. The chapter also addressed highlighted the limitations of the study.

5.4 SUMMARY OF THE RESEARCH FINDINGS

The research findings were identified and detailed in the previous chapter of the study. In summary, the findings related to the significance of political oversight in the public accounts committees which suggested that political oversight is a significant aspect to hold public officials accountable for public funds. The latter is utilised in programmes and projects which are implemented at the municipality sphere to provide communities with adequate services. This aspect was reported to be lacking. The research findings revealed that the primary reasons for communities to protest for the lack of services included a reaction to poor service delivery, frustration the people experienced, especially when the politicians failed to provide them with services they had been promised prior to elections as well as when communities noted that selected projects had come to an abrupt halt. The study explored with the violent nature of the service delivery protests in South Africa. It was found that service delivery protests became violent due to

government's failure to provide the communities with promised enhanced livelihoods. The communities held that the only language the government understood was through violent protests as well as vandalise municipal infrastructure and bringing the local municipal administration and management to a standstill. This retaliation was attributed to a series of factors including causes of poor service delivery within the South African context. Corruption was a significant element which was closely associated with poor service delivery in South Africa including at local municipality level. Therefore, the primary causes of corruption amongst the public officials in the public sector was attributed to poor understanding of the legislative framework and the respective policies, political comradeship, poverty, greed and poor monitoring and evaluation of services rendered. Corruption was the primary reason for the poor delivery of services within South Africa.

The findings revealed that the effective alleviations of corruption amongst public officials in South African municipalities implied that effective measures were needed for the MPACs to eradicate corruption at all local municipalities. The MPACs are required to hold public officials accountable of all their actions to minimise the extreme level of mismanagement of the public funds intended to improve service delivery and the livelihoods of the communities. The study suggested that MPACs should comprise of appropriate human resources with the required qualifications and expertise. According to the research findings, the effective composition of the MPACs was basically determined by the need for inclusion of members drawn from all the political parties in a particular local municipality. Furthermore, educational qualifications, knowledge and skills should form part of the requirement to select members of the MPACs who should understand the policies, programmes as well as the projects implemented at local municipalities. The members of the MPACs should have a legal background and nepotism should be inhibited when members of the MPACs are selected. The research findings also suggested that MPAC members should possess capacity through workshops, training and further education at colleges and universities in South Africa. Below is a discussion of the themes which emanated during the analysis and presentation of data.

5.4.1 Interviews and questionnaires

It was indicated in Chapter 3 that the study addressed a through pragmatist paradigm which falls within the mixed methods research. Interviews represented the qualitative research aspect, while the questionnaires the quantitative approach.

5.4.1.1 Interviews

The interviews of the study concentrated on three main themes which were identified and expressed to form part of this study. The themes were identified and discussed as follows:

THEME ONE: Significance of political oversight

This theme concentrated on understanding the importance of political oversight. The research findings revealed that political oversight is established, developed and maintained to protect public funds from being mismanaged by public officials. It was also revealed that political oversight is a process which is aimed to regulate the provision of communities with quality and adequate services in the South Africa.

THEME TWO: Primary causes of corruption amongst public officials

Theme Two was constructed to gather detailed information related to the reasons for corruption amongst the public officials usually at the implementation sites, *i.e.*, at the national sphere of government, provincial and local municipalities. Multiple reasons for corruption amongst public officials formed part of the study, including poor understanding of the governmental legislative frameworks, poverty amongst public officials, organised crime and greed. Understanding the primary causes of corruption amongst the public officials useful to eradicate corruption at the three spheres of government.

THEME THREE: Capacity building of MPACs members

This theme was primary directed towards establishing effective ways to build MPAC members capacity. The research findings revealed that capacity building should take the form of workshops, education and training at colleges and universities. The findings also revealed that building MPAC members capacity is an effective strategic intervention to enhance the role of municipal public accounts committees and ensure accountable delivery of services.

5.4.1.2 Questionnaires

A total of 150 questionnaires were distributed to various stakeholders who were the actual recipients of services delivered by the Makhado Local Municipality. The responses were summarized in statistical representations, for example, tables and graphs. The findings from the questionnaires formed part of the analysis and interpretation of the study. As

indicated in the previous chapter, the research responses were utilised to augment the findings acquired through the interviews.

5.5 RECOMMENDATIONS OF THE STUDY

The study recommended a series of approaches to enhance and explore the role of municipal public accounts committees (MPACs) and ensure accountable delivery of services. The recommendations are directed at a number of entities:

5.5.1 National government

The national government's SCOPA was identified as the most effective approach to enhance the role of MPACs' management and operations. It is recommended that the national sphere of government provide the local municipalities with sound management, administration and operations of how they could achieve oversight of the politicians responsible for public accounts.

5.5.2 Local municipalities

Local municipalities should ensure that they hold public officials accountable. This is perhaps difficult because the reviewed literature revealed that public officials are the primary principals responsible for the mismanagement of public funds and acts of corruption. It is recommended that local municipalities ensure that the officials adhere to the rules and regulations to improve the management, administration and operations of the MPAC projects and activities.

5.5.3 Concerned groups (the public)

Public participation should be considered as one of the most important aspects to ensure that the MPACs are held accountable for the delivery of services. Therefore, public participation is recommended as one of the primary approaches to enhance MPACs administration, management and operations.

5.5.4 Higher education and training

It is recommended that higher education and training institutions provide MPAC members with knowledge, and skills related to the oversight role to enhance accountable service delivery. Higher education and training programmes by colleges and universities plays a significant role to enhance the skills and knowledge of members of the MPAC and thereby ensure accountable delivery of services.

5.6 RECOMMENDATIONS FOR FURTHER STUDIES

The recommendations based on the research questions, objectives, findings, summary, conclusions and literature were narrow in that these could not cover every aspect of the role of the MPAC to enhance accountable service delivery. Further studies is recommended. The following areas were identified for further research:

- Reengineer the role of municipal public accounts committee to enhance accountable service delivery.
- Establish harsher measures to manage corrupt public officials who loot public funds.
- Include research and innovation to enhance the management and operations of the MPAC in South Africa.

5.7 LIMITATIONS

Several challenges were encountered while conducting this study. The questionnaires included a limited number of research respondents, *i.e.*, 150 participants. The research findings lacked generalisability because the number of participants was limited. On the other hand, the research participants in both the interviews and response to the questionnaire failed to respond to questions as expected. Consequently, it was inferred that most MPAC members and stakeholders had limited knowledge and information of the role of municipal public accounts committees to enhance accountable service delivery. However, the study managed to gather adequate information to draw conclusions and provide recommendations to enhance the effectiveness of the MPACs within the South African context.

5.8 CONCLUSION OF THE STUDY

The research study arrived at several conclusions and a series of research recommendations which were informed by the findings. This chapter sought to respond to the research questions in relation to the role of the municipal public accounts committee to enhance accountable service delivery. The research questions were included in the interview schedules and the questionnaire research schedules, *i.e.*, qualitative and quantitative research data collection methodologies. The study revealed that qualitative data is gathered through interviews, while questionnaires represented the quantitative data collection methodology. It was also mentioned in the previous chapter that interviews were considered the primary source of the gathered data. The questionnaire was utilised to augment the information which had been gathered through the interviews. The study drew conclusions based on the research findings as well as provided recommendations to enhance of the role of the municipal public accounts committees and ensure accountable delivery of services.

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APPENDIX A

Interview schedule for MPAC members

PLEASE TAKE NOTE OF THE FOLLOWING:

- 1 Please complete and sign a Written Consent Form before participating in the interviews.
- 2 Interview sessions will take approximately 45 minutes.
- 3 You are requested to respond to only eight (8) questions in interviews.

- 1 Why is political oversight of significance in public accounts?
- 2 When do communities protest against service delivery?
- 3 Why are service delivery protests so violent in South Africa today?
- 4 What factors can be attributed to poor service delivery within the South African context?
- 5 What are the primary causes of corruption amongst officials in the public sector?
- 6 Which are the most effective ways to alleviate corruption amongst public officials in South African municipalities?
- 7 How can the MPACs be composed commendably?
- 8 How can MPAC members capacity building be conducted effectively?

APPENDIX B

QUESTIONNAIRE SCHEDULE FOR STAKEHOLDERS PARTICIPATING IN THE MUNICIPAL PUBLIC ACCOUNTS COMMITTEES

- 1 Please complete and sign a Written Consent Form before completing the questionnaire.
- 2 It will take you approximately 30 Minutes to complete the questionnaire.
- 3 You are requested to complete all the ten (10) questions included in the questionnaire.
- 4 Please leave the completed questionnaire at the identified area for the Researcher/Assistant Researcher to collect.

INSTRUCTION TO COMPLETE THE QUESTIONNAIRE

Please place a Cross [X] on the appropriate Box/es to mark your response. You have to score only one response for Questions [1, 7, 8 & 9] and more than one for the rest of the questions.

1 Rate the nature of governance of municipalities within the South African context

[] Sufficient [] Not Sufficient

2 Why is South Africa failing to provide communities with adequate services?

[] Too many consumers [] Insufficient Funds

[] Poor management [] Corruption [] Lax legislation

3 Why are South African local municipalities finding it difficult to eliminate corruption compared to other countries?

[] NPA is toothless [] Law enforcement is weak

[] Public officials are incompetent

4 Explain why the oversight of public accounts is effective at the national government sphere than at the local municipal level?

[] South Africans are protected by justice

[] South Africans are not put behind bars

[] The ruling party protects its cadres

5 Why do most public officials become involved in mismanagement

and corrupt activities within the South African context?

- South Africans are protected by justice
- South Africans are not put behind bars
- The ruling party protects its cadres

6 How can the MPACs be structured and composed to undertake their tasks more effectively in South Africa?

- Non-political positions held by member of the MPACs
- Public participants be members of the MPACs
- Whistle blowers be members of the MPACs

7 What is the extent of public participation with regard to public accounts within the Makhado Local Municipality?

- Acceptable
- Not acceptable

8 How accountable are the public officials at Makhado Local Municipality?

- Acceptable
- Not acceptable

9 How transparent are the public officials at Makhado Local Municipality?

- Acceptable
- Not acceptable

10 How can MPAC members capacity building be conducted effectively within the South African context?

<input type="checkbox"/>	Properly funding of the MPACs
<input type="checkbox"/>	Adequately educated on the management and operations of the MPACs
<input type="checkbox"/>	Adequately trained on the management and operations of the MPACs
<input type="checkbox"/>	Use of new technology

Thank you for completing the Questionnaire