
EXPLORING ETHICS IN SOUTH AFRICAN MUNICIPAL PROCUREMENT: PROFESSIONALISM, COMPLIANCE, AND ETHICAL DIMENSIONS INTERFACE

Ayanda JAM¹
Mohammed Sayeed BAYAT²
Tando RULASHE³

Received: January 2024 | Accepted: May 2024 | Published: June 2024

Please cite this paper as: Jam, A., Bayat, M.S., Rulashe, T. (2024) Exploring ethics in South African municipal procurement: professionalism, compliance, and ethical dimensions interface, *Holistica Journal of Business and Public Administration*, Vol. 15, Iss. 1, pp.73-95

Abstract

The local government is close to the people who thus, heavily rely on it for basic needs, a legislative imperative enshrined in the supreme law of the Republic of South Africa, the Constitution of 1996. Its purpose is to supply goods and services and encourage the participation of citizens in the realisation of policy objectives. This paper is one-third of a three-series composition sought through a conceptual and theoretical perspective to interrogate the ethical dimensions in which the public service exists within the interface of professionalism and compliance with municipal procurement processes and procedures. While the local sphere of government is crucial in the democratization and intensification of mass participation, there has been a rise in incidents of corruption and fraud, fruitless and wasteful expenditure, and the misuse and misdirection of funds, which gradually erode public trust. This paper employed an interpretivism paradigm and a qualitative approach, and it relied on secondary data. The paper found that the erosion of public trust leads to citizens violently protesting, demanding better service delivery and that service delivery is likely to decline when funds are misappropriated since municipalities rely on the procurement of goods and services to initiate public service delivery. Furthermore, the paper found while South Africa has sound, comprehensive and clear legislative policy frameworks that regulate public procurement; implementation remains a challenge.

Keywords: Ethics, Compliance, Local government, Professionalism, Procurement

¹ Department of Public Administration, Faculty of Management and Commerce, University of Fort Hare, South Africa, ayandajam@gmail.com.

² Department of Public Administration, Faculty of Management and Commerce, University of Fort Hare, South Africa, mbayat@ufh.ac.za.

³ Department of Public Management and Leadership, Faculty of Humanities, Nelson Mandela University, South Africa, tando.rulashe@mandela.ac.za.

* Corresponding author

1. Introduction

Various efforts of government programs have been designed and implemented to eliminate past and present inequalities. These initiatives are meant to improve service delivery to fight poverty, unemployment, and inequalities in local communities. Different strategies were set in place to improve the economy and the general livelihood of black people such as the Reconstruction Development Plan, Growth Employment and Redistribution, the Accelerated Shared Growth Initiative for South Africa, the Local Government Turnaround Strategy, the New Economic Growth Path and now the National Development Plan. These strategies are aimed at delivering service to communities to transform their lives.

The root problem affecting the local government is the state of inactivity or inaction to curb the high level of poor adherence to legislation and regulation, poor audit outcomes, supply chain management contraventions, unauthorised irregular expenditure as well as futile and inefficient expenditure. Furthermore, evidence suggests the root cause of these challenges is fixated on poor municipal financial management and poor financial performance (AGSA, 2014). Procurement enables the government to deliver services to communities. Public procurement is crucial in ensuring that the basic needs of the communities are met by the government. Public procurement is defined in various ways by scholars. Ambe and Badenhorst-Wiess, (2012: 245) argue that public procurement is recognised as a career that plays an imperative role in managing public resources efficiently, and its significance has been acknowledged by many countries. While the procurement process and its management remain highly regulated in the Republic of South Africa, at the state's different spheres and organs the niche is still compromised and vulnerable to corruption and mismanagement by different role-players. This in turn puts strain on policy objectives being attained, services being delivered and the general development of the country. In this paper, public procurement management is understood as the process used to acquire goods, services and works (by producing entities) using public monies.

As led by the supreme law of the country the Republic of South Africa Constitution of 1996 (*hereinafter the Constitution*), section 217 (1), all state organs and entities must procure goods and services in a fair, equitable, transparent, competitive and cost-effective manner and this has given birth to many policies and legislation striving to attain what is constitutionally mandated

Despite the sound and comprehensive legislative and policy framework in place, scandals involving public officials and municipalities have made it difficult for communities to receive basic needs such as water and electricity. Municipalities are faced with challenges of corruption, poor performance, poor audit outcomes, poor service delivery and non-compliance with legislation, among others. The Auditor General South Africa (AGSA 2020) municipal audit paints an undesirable picture of the financial state of South African municipalities arguing that municipal funds are being mismanaged in discordance with the prescripts and standards of accounting disciplines. He strongly warns that administrative and governance lapses weaken accountability and consequently expose the public purse to abuse (AGSA 2020). When public financial accountability structures and platforms collapse service delivery and policy objectives can never be realised, (Dyan and Rulashe, 2023).

Since 2013, the Auditor General has been concerned with accountability and compliance with the legislation of local government. In the last report of his term, the Auditor General narrates the unpleasant behaviour of most municipalities. He wrote that ‘they are unable to pay their water and electricity as they are overwhelmed by their debt; inaccurate and lacklustre revenue collection; expenditure that is unauthorised, irregular, fruitless, and wasteful; and a highly dependent on national government grants and aid, (AGSA, 2013:1).

The report also noted that Eastern Cape municipalities lack financial control, project monitoring and overall accountability. Rather than exercising responsibility and diligence over their limited resources, councils exhibited traits of dysfunctional control environments, a widespread disorder in accounting records, prolonged job openings in key positions, instability, bad procurement processes, no penalties for poor performance and transgression, as well as erroneous reports of municipal finances and programmes. According to the report of the AG, “irregular expenditure of R2,5 million was incurred during the year under review. A further 4,2 Billion was flagged for audit finalised after the cut-off date of the report” (AGSA, 2013: 2). The paper suggests that the failure to comply with legislation might be influenced by an absence of ethics. Ethics is a philosophical branch that focuses on the morals of human beings as they inform right and/or wrong behaviour. The paper further proposes that ethics motivate people to adhere to legislation as well as their willingness toward accountability. Two theories are used to theoretically ground this paper, the Deontology theory, and the Consequentialist theory. Non-compliance with municipal procurement prescripts is a serious concern to the Auditor General and taxpayers and thus threatens good governance.

The non-compliance with legislation costs the state a lot of money that is supposed to deliver services to citizens. Procurement is crucial in achieving government objectives. The paper suggests that ethics have an important role in building and ensuring effective and efficient public procurement while significantly ensuring that constitutional provisions outlined in Chapter Seven of the Constitution are attainable by building effective and efficient municipalities. Ethical behaviour in procurement processes helps with compliance with regulations; thus, enhancing service delivery to communities.

2. Theoretical & Conceptual Disposition

2.1. Consequential Theory of Ethics

Aylor (2015:1) argues that consequentialism is a principle that deciphers the moral act outcomes, while the level of benefiting towards a greater good that comes as a result of an action is the determination of the moral standard. Perspectives are shaped by either of two types of consequentialism, act consequentialism or rule consequentialism. He further argues that there is consensus among Ethicists that the act of consequentialism is upright for the use of monetary decision-making when there is no regulation to refer to, its facets are way too general to be counted as an overall principle of morality. This is primarily because, in the act of consequentialism the moral decision-maker evaluates situations to determine what constitutes the benefit towards good without having set procedures to choose this decision, except solely for its social benefits. On the other hand, Rule consequentialism requires that the set of rules must be consulted by the moral decision-makers to determine the best results. Thus, the consequentialist decides the most suitable rule that would produce the best societal outcome for that specific situation. About this, Aylor (2015:1) argues that ...the rule becomes an end in the decision rather than a means of generating an end.

Suikkanen (2009:1) identifies two elements of the consequentialist theory. He argues that the axiological element allows options to be ranked with respect to the aggregate value of their consequences. Secondly, the normative element declares acts as right only when the agent has no alternative option that provides greater evaluative ranking (Suikkanen, 2009:1). Nwadiugwu (2015) also makes arguments about the consequentialist theory summarising it as a normative ethics theory that responds to ethical questions concerning right, and wrong and how to answer these questions.

2.2. Deontology Theory of Ethics

Freeman and Werhane (2008) identify Immanuel Kant as a German philosopher who is the father of Deontology. Kant argues that ethics and ethical reasoning involve the unique human capacity to make free rational choices from various alternatives. Moreover, Kant further claims that moral decision is what is within our control, the choices, and actions with intent rather than a consequence of our actions, which we cannot always regulate. Moral choices and actions involve actions that apply to everybody. The best moral choices are those expected from others, and you cannot make yourself an exception (Freeman and Werhane, 2008).

Deontologists interpret morality as a matter of duty. Humans have a moral duty to do or not to do that which is right or wrong and whether they choose right or wrong is not dependent on a consequence. Instead, actions are considered right or wrong in themselves. Deontology is the paper of duty or what an individual must do. In contemporary moral philosophy, deontology mostly refers to moral conceptions that

sanction numerous propositions concerning the nature of duty or right, of value or good, and the relation between principal ethical concepts of what is right and good.

Rotterdam (2007:23) asserts that the deontological approach sees morality as an obligation that should be followed. Deontologist ethics are guided by norms of the universe proposed by the conduct and behaviour of people. It is a standard of values, not of consequences. Moreover, deontology does not reside in utility-providing feelings but in reason. The reason is considered to be the source of moral values, expressed through human determination. (Rotterdam 2007:23).

3. Overview of the South African Local Government and Ethics

The provision of S151 of the Constitution, Act 108 of 1996, is the cornerstone of the establishment of the Local state. It outlines it as a distinctive level of government that is close to the people it rules, a sphere of government which shares with other spheres of interdependence and interrelatedness (RSA Constitution, 1996). This sphere is responsible for providing basic services to citizens according to the amended Municipal Structures Act, of 1998 (Act 117 of 1998). The Structures Act provides for the formation of a local government following the requirements relating to types and categories of municipalities to be in line with the aspirations of democratic and developmental local government.

Local government exists partly to enable basic service provision and create a developmental local government (Municipal Structures Act, 1998). The people ought to be at the heart of the developmental local government and the policy trajectory of this sphere must speak to its local developmental agenda. The purpose of this development is to ensure that the people are not dependent on the government. The development of local government is not without challenges because the sphere of local government is riddled with recurring challenges (Local Government Turnaround Strategy, 2009); Back to Basics, 2014; District Model). The AGSA (2014) as early as 2013-2014, raised alarm on the little to no reaction to the high level of non-compliance, poor audit conclusions, transgressions in supply chain management and unauthorized irregular expenditure including unproductive and careless expenditure as challenges that continue to plunge the sphere into dysfunction. These challenges are further exacerbated by poor or lack of consequence management, which is a direct disregard for local government pieces of legislation, which explicitly outline how municipalities ought to respond to poor performance and non-compliance with legislative and regulatory frameworks.

Since its inception 20 years ago, local government has failed to implement its constitutional responsibility efficiently and effectively toward public service delivery or to facilitate sustainable development (Muchaonyerwa, 2014; Monkam, 2011). This is evidenced by the recurring community protests on poor service delivery seen on news reports and other media platforms, dating back as early as 2004 and the annual reports by the AGSA on the performance of local government. As a result, the recurring challenges experienced by the local government created a trust deficit between the

citizens and the government. The primary cause of this loss of trust between the two stakeholders is the engraved culture of corruption and the municipalities' laxness in alleviating corrupt behaviour and its pioneers. Various research, more specifically the AGSA reports, indicate that the local government is the centre of corruption in South Africa. This culture occurs in the presence of an assertive legislative and regulatory framework. These challenges continue to exist due to the lack of political will from both strands of leadership in municipalities.

The overview report of State of Local Government in South Africa (2009:10) states that political leadership is important for the effective functioning of a municipality; it plays a critical role in the oversight of the administration. However, municipalities have seen instances where the two streams of leadership connive and create cartels that loot municipality funds (COGTA, 2009). The local government's continuous non-compliance with legislative procedures results from a lack of both political and administrative leadership. Local government in South Africa existed before 1994, as a racist, subservient, exploitative, and illegitimate government. It served the interests of an elite white and Afrikaner grouping. The political dispensation moved the local government from relative insignificance into the limelight. It was a sphere of government in crisis. Local government was then afforded a critical developmental role in rebuilding local communities and environments in the new constitutional dispensation. This was done to create a democratic, prosperous, integrated, and non-racial society. The local government is not only supposed to be developmental but also devoted to working with communities, and pressure groups to create viable communities. The RSA Constitution requires that Local governments be developmental and decentralized.

The purpose of Local government is to supply goods and services and participation of citizens in the determination of delivery of services. This sphere is crucial in the democratization and intensification of mass participation. It has limited legislative power and authority that operates in a defined jurisdiction and is necessitated by the national sphere's incapacitation of dealing with deep-rooted societal issues. Some of the basic needs of citizens that are the responsibility of the local sphere include parks, street cleaning, water and sanitation, primary education, clinics, residential and industrial estates, planning and zoning, fire, and ambulance services, camping sites and recreational services etc. The proximity of local government to the people becomes its imperative link for understanding the basic needs of the people and delivering services.

3.1. Understanding Ethics

Mafunisa (2001:335) argues that ethics is norms governing the moral behaviour of workers within an institution concerning human behaviour, the right or wrong of a particular action, and the values related to the right and wrong of the motives and purposes of such action. However, Sibanda (2017:322) contends that "ethics is a normative discipline focused on delineating how human beings should conduct themselves, as opposed to being an empirical discipline seeking to depict how things exist and behave." The United Nations Practitioner's Handbook (2006:4) defines ethics in two

ways; ethics are ...the moral principles governing or influencing conduct, and further cites an Oxford definition of ethics as the branch of knowledge concerned with moral principles.

Most procurement-related principles are based on ethics such as fairness, integrity and transparency. A standard of professional ethical conduct must be adopted including a commitment to honourable behaviour, professionalism, trustworthiness, and confidence in the process of acquisition, avoidance of clever practice to cheat the system, upholding organisational standards and policies and legislation as well as avoiding conflicts of interest (UN, 2006). Additional ethical principles relating to the process of procurement include being loyal and respectful to the rules and regulations; integral; impartial and fair; transparent; confidential; avoiding appearances of impropriety and being diligent (UN, 2006).

Communities have better livelihoods when local governance is driven conscientiously by ethical policy. Fourie (2017:469) argues that Ethics and integrity in public service strengthen public trust and good governance and underpins the responsibility of civil servants to take responsibility and utilise resources efficiently, effectively and economically. Fourie further classifies eight important ethical elements that regulate unfavourable behaviour, which incentivise progressive conduct by public officials which include:

- Firm political dedication
- robust legal structures,
- Efficient accountability mechanisms,
- Viable ethical codes,
- Professional indoctrination mechanisms,
- Favourable civil service conditions,
- Centralized ethical coordinating entities,
- Active civil society participation.

In addition, ethics play an important role as they control and guide behaviour while managing other elements of the infrastructure (Fourie, 2017). Ethics guide and rule the conduct that we aim to live by. Like people, organisations operate according to ethical standards and codes which are determined by analysing the way their employees act and behave, and not by the images they paint themselves to be. The importance of ethics in procurement is that staff represent the organisation when dealing with suppliers, thus, superior ethical behaviour is important to foster long-term relations and establish supplier goodwill; in essence, an organisation cannot claim professionalism in the procurement process without referring to its excellent ethical norms (Ndolo and Njagi, 2014).

3.2. Unethical Behaviour in Municipalities

The underlying cause of the trust deficit between the citizens and the municipality (officials) is unethical behaviour. There is a serious alert of unethical municipal officials. This alert may be perceived or real, but it is a serious underlying factor of a dissolving trust relationship. Scandals involving public servants have captured public interest worldwide. Most of these scandals are due to unethical conduct among public officials. Mle (2012:27) argues at the centre of conceptualising and understanding unethical behaviour is the articulation and unpacking of mismanagement of public affairs and corruption. Rogue administration and government corruption are widespread and often exaggerated, largely because the state spends taxpayer money. We need guidelines for public sector practitioners, especially public administrators. This requires them to work together, guide and direct the public service to put those under them on the right path, stop corruption and remove maladministration.

Unethical conduct is transgressing accepted rules, principles, norms, code of ethics, etc. This is a disease that can be traced from time immemorial. It is the violation of ethical principles or values such as being honest, integral, responsible, observing dignity and or being respectful (Hanekom et al., 1987). This conduct has adverse consequences for clients and investors of the municipality. Tsebe (2011:22) says, anything that is construed as unethical conduct includes protection, concealment of invalidity. Lack of responsiveness to customer needs, delay in performing assigned duties, inefficiency and manifestations of inefficiency, corruption, incompetence, fraud, bribery, sexual harassment, nepotism; quick money. Unethical conduct in SCM manifests through, non-competitive or unfair procurement processes, improper contract management, awards to employees' next of kin, awards to employees of state agencies and lack of documentation for awards (Mazibuko &Fourie, 2017:109). They are further convinced that unethical procurement processes prevent good governance as well as effective and efficient service delivery. Scandals involving public servants have captured the world's attention. Most of these scandals are because of the unethical conduct of public officials. Unethical conduct has been defined as an act or behaviour that violates one or more principles of the ethical system (Hanekom, Rowland and Bain, 1987:153). Service delivery is negatively affected, and clients are disadvantaged by 'unethical conduct which is the result of the transgression of the accepted rules, norms, and codes of ethics, as officials are often tempted to participate in fraud and corruption to enrich themselves.

What is considered unethical behaviour includes protecting and covering up an incompetent person. Lack of responsiveness to customer needs; delay in performing assigned duties; inefficiency and manifestations of inefficiency; corruption; incompetence; fraud; bribery; sexual harassment; nepotism (Tsebe, 2011:22). Leaders must play their role of promoting ethics in local government. Mafunisa (2001:335) argues that municipal managers play a pivotal role in upholding ethics; whereby a municipal employee is involved in unethical conduct, the solution lies in the provisions of the Constitution of the Republic of South Africa, 1996 (Act 108 of 1996), as well as the Code of Conduct as provided as schedule 2 in the Local Government: Municipal Systems Act, 2000

(Act 32 of 2000). The municipal manager's role of enforcing the code of conduct is the major one.

4. South African Public Procurement Historical Context

The democratic breakthrough in 1994 ended the apartheid state and transformed procurement in the public sector. The apartheid state had discriminatorily and unfair procurement practices. The transformation of public procurement primarily was designed for the promotion of good governance principles. Public Procurement has been viewed as a low-grade job of provision and stores. Upon realising the importance of the function of procurement, the state introduced regulations to modernize the function of acquiring goods and services. Before 1994, the apartheid government used the State Tender Board to drive procurement policy. The implementation of the government procurement policy was based on the National Party government. Though Vabaza (2015:25) purports accountability of procurement may have been tracked during the Apartheid era, arguably there is little evidence for competitive, equitable, fair, transparent and cost-effective practices. The South African government post-1994 had to counter and alleviate the past imbalances in public procurement. Thus, a green paper for procurement was adopted in 1997. It was aimed at supporting the economic objectives of the government. The tendering system of the apartheid government benefited established companies and it was almost impossible to establish a business for it to enter the public tendering system (Vabaza 2015:25). The democratic government adopted the Reconstructive Development Program (RDP) as an all-inclusive socio-economic policy to eradicate the apartheid legacy. RDP objectives inclined the procurement process in South Africa towards reforms to achieve socio-economic objectives and good governance.

Preferential procurement in our country is derived from the Constitution (Manchidi and Harmond, 2002:10), whereas procurement reforms in government began in 1995 to promote good governance principles and the introduction of a preference system that would attend to specific social and economic objectives. To address the uniformity and consistency in procurement, the PPPF Act (no. 5 of 2000) was enacted as a section 217 requirement of the South African Constitution. This Act supported the already introduced legislation to support reforms including the PFMA (no. 1 of 1999).

4.1. Procurement and Developing Countries.

The United Nations has identified developing countries as those characterized by poverty, unemployment and under-developed infrastructure. These countries according to Mugadza (2018:32), ...primarily build schools, railways, roads, healthcare facilities etc. through procurement. The second objective as argued by Mugadza is industrialisation, socio-economic development and economic empowerment. Most developing countries have succeeded in industrialization and public procurement is used to promote citizens. Procurement is important in ensuring the economies of the developed countries are developed. The challenge for most of these countries is implementing legal instruments to manage this complex relationship. For this reason, the response of these countries was

to enact legislation to govern procurement to direct how public procurement is conducted (Mugadza, 2018).

Komakech (2016:20) argues that citizen-centred governments invest about 70% of their budget on the efficient and effective provision of service delivery including infrastructure, education, defence, and health, since the funds are largely contributed by taxpayers' funds. Well-invested public funds are beneficial to most citizens through public service delivery (Komakech, 2016). Komakech (2016) emphasizes that as early as the 2000s, public procurement forums were established by governments of the least-developed countries to harmonise and professionalise their processes to practices of international standards. Nonetheless, Komakech noted that these efforts faced challenges caused by different policies, implementation procedures as well and the nature of power afforded to public procurement authorities. Authorities in developing countries function independently while some have roles of oversight, thus making it a challenge to implement, monitor, and enforce them to attain the best procurement practices (Komakech, 2016).

4.2. Conceptualisation of Public Procurement

There is a distinction between SCM and procurement. Ambe (2012) argues that the past 2 decades have seen numerous academics and industry professionals distinguishing SCM from procurement. SCM manages all intertwined activities in the chain of value addition such as planning, procurement, manufacturing, product distribution, customer service as well as value addition linkages outside the organisation. Alternatively, procurement management is a primary SCM element that sources and purchases goods and services in the supply chain value chain (Ambe 2012). Mahleza (2014) identifies 3 critical principles of procurement: transparency, accountability as well as efficiency and cost-effectiveness. Firstly, transparency provides fairness and accuracy in documentation during the procurement process; Secondly, accountability requires financiers to abide by rules in the use of money; (Mahleza, 2014:10).

Public procurement ought to be conducted in a way that secures the best value for money. Over and above the principles argued by Mahleza (2014), the procurement ought to be conducted ethically, honestly and with fairness. Procurement is broader than purchasing goods and services, it includes also transporting goods and services from the service provider to the end user. Mabece (2012:14) argues, that procurement in RSA has played a significant part in obtaining goods and services and is projected to amount to 14% of the GDP. Moreover, procurement accounts for 20% of national government expenditure and up to 50% of public expenditure in the developing world. Thus, government procurement often draws considerable public interest from the public as they want a full account of taxpayer funds. Procurement promotes disadvantaged groups who get the opportunity to develop, thereby balancing social and policy objectives (Mabece 2012:14).

Procurement deals with activities executed to guarantee that suppliers deliver specific quantities and qualities at a specific time, place and cost-effective price preferred by the

government. In essence, procurement supports the goals and objectives of the government. Mnguni (2012) asserts that well-managed procurement processes help departments in the delivery of superior services to meet the needs of the citizens and are based on their monetary value. An effective procurement process requires that a procurement plan be drawn and approved by the Treasury. This will help the government to utilise funds for their intended purposes and will assist the municipality in monitoring. Mnguni (2012) affirms that the department or the organisation could just embark on procurement. This procurement plan must detail the procedure for procuring the required goods, the date of procurement, and how they would be procured (Mnguni 2012). Procurement is an important part of the existence and functioning of local government. Procurement is not without challenges. The Corruption Watch report (2014) notes that procurement is an area that is prone to massive corruption cases; for instance, they received 465 reports of procurement corruption from 12 January to the end of January 2014, of which were all confirmed as corruption cases.

4.3. Pillars of Procurement

Munzhedzi (2016) identifies five behavioural principles of Procurement that inform the entire SCM prescripts of municipal and public procurement.

- *Value-for-money*: Costs related to procurement must be efficient to avoid needless costs and delays for departments and/or their contractors, monitoring contracts to ensure they deliver expected benefits.
- *Open and effective competition*: The procurement process must be open to scrutiny by the public. Transparency must be at the centre. Policies and regulations must be used to strengthen openness and effective competition.
- *Ethics and fair dealings*: In dealing with suppliers, procurement must be fair and do away with prejudice, eliminating fraudulent corrupt practices including rejection of kickbacks and gifts that pose potential compromise to the State.
- *Accountability and reporting*: Answerability of all participants (including politicians and administrative officials) in the process through openness and transparency.
- *Equity*: Prioritizing people or categories of people who experienced discrimination in the past. The *PPPF Act, 2000* (Act 5 of 2000) ensures the commitment of the government to prefer formerly disadvantaged groups in an effort to support SMMEs and HDIs (Horn & Raga, 2012:78; National Treasury 2012:2).

Munzhedzi (2016:5) argues that these pillars may be used as a guide to improve efforts to address corruption. The relationship between procurement and corruption in the government could be alleviated.

4.4. Procurement Challenges in South Africa

Ambe and Badenhorst-Weiss (2020) observe that while Supply Chain Management (SCM) holds significant importance within procurement in the public sector, South Africa's public procurement continues to grapple with considerable challenges. These challenges encompass limited knowledge, skills, and capacity; non-compliance with established policies and regulations; inadequate budgetary allocations; issues pertaining to accountability; instances of fraudulent practices and corruption; inadequate measures for monitoring and evaluating SCM processes; and unethical conduct. This section will discuss the following challenges.

- *Lack of Proper Knowledge, Skills, and Capacity*

Ambe, Badenhorst-Weiss (2012) and Sidiya, Rulashe and Conradie (2022) argue that to fully realise the SCM objective, it is imperative for the government through the national treasury to capacitate the different state organs, spheres and entities. The skills deficiency has been an issue of public interest. According to Sheoraj (2007), skills deficiencies negatively affected the success of South African public procurement. Having skilled professional SCM people would boost the proper implementation of SCM. The quality of some SCM officials in government entities has skill and capacity deficiencies that are below expected standards. Migiro and Ambe (2008) call for the strengthening of government support programmes for officials as in many cases officials fail to implement their procurement and SCM functions even though they went through different trainings and workshops.

- *Non-compliance with Policies and Regulations*

Ambe and Badenhorst-Weiss (2012:250) argue that SCM is guided by various regulations. Non-compliance with these policies and regulations is the order of the day. It ranges from inadequate handling of bids, accountability and transparency to unethical procurement processes. Legislation non-compliance is the act of omission or commission, intentional or unintentional committed by the official (Ambe, 2012). Zitha et al. (2016) argue that the most common challenges to compliance with procurement procedures include, conflicts of interest; lack of procurement personnel with the necessary skills; lack of proper procurement planning; cancelled bids; no reliable supplier database; complex legal requirements; unjustified deviations from the procurement process; bidders not screened before winning the bid. Lack of institutional support (Zitha et al., 2016:66-68). In addition, Ambe and Badenhorst-Weiss (2012:250) further argue that some practices of non-compliance relate to the tendency not to use a competitive process for both obtaining quotes and bids and a proper preferential point system; unable to appoint an appropriate bidding committee; using unqualified suppliers, submitting offers for false reasons; exploiting incorrect procurement procedures about thresholds; extension of validity period; and abuse of limited bidding process.

- *Inadequate Planning and Linking Demand to the Budget*

Ambe and Badenhorst-Weiss (2012) emphasize the critical role of demand within the Supply Chain Management (SCM) process. Demand represents the decision-making process enabling departments to procure goods and services at specific times, places, and costs. However, many government entities struggle with inadequate planning and alignment of demands with budgetary allocations. The effectiveness of procurement hinges on professional expertise ensuring the reliability and decisiveness of purchasing requirements, meticulous development of contract strategies, effective contract management, and seizing opportunities to secure optimal deals. The importance of accuracy and realistic strategic planning cannot be overstated, as coherent plans are sometimes lacking (Ambe, 2012).

Inadequate Measures for Monitoring and Evaluation

Ambe and Badenhorst-Weiss (2012:252) argue that effective policymaking is dependent on the management of a valuable public resource (*Information*) and this can be the difference between government obtaining its policy objectives. Robust systems of monitoring and evaluation facilitate the collection and incorporation of essential data into policies, thereby establishing a solid foundation for accountable governance. Insufficient monitoring and evaluation are associated with either the absence or inadequate presence of a controlled environment, placing government entities in challenging positions to effectively implement Supply Chain Management (SCM) as stipulated by policy (Ambe, 2012:252).

- *Corruption in the procurement process in municipalities*

Public funds may only be used to provide goods and services to residents of that country. These funds must therefore be used in the public interest and for the benefit of the community. Government spending should be as efficient and cost-effective as possible (Fourie, 2009:626). Researchers agree that corruption and maladministration are the biggest challenges facing local government, particularly procurement. Fourie (2018:4) defines corruption as, the abuse of delegated authority for private gain. Corruption can be divided into serious corruption, minor corruption, and political corruption, depending on the degree of loss involved. Major corruption represents acts committed at high levels of government that misrepresent government policies and central mechanisms, allowing leaders to profit at the expense of the common good. For example, in places such as hospitals, schools, police stations, and various public facilities, petty corruption is a social issue, such as the routine abuse of power. In addition, Fourie (2018:4) comments that corruption affects the pocket of the citizens directly through the creation and increase of poverty. Funds allocated for the provision of projects and services are being diverted, and corrupt individuals with political power enjoy a life of luxury, while millions of Africans seek food, health, wellness, and education and they are deprived of needs such as housing, access to clean water and sanitation. (Fourie 2018:4).

Prevalent public procurement corruption sector varies from countries, and thus impacts society differently. Corruption risks the capability of the government to accomplish its agenda; it disturbs expenditure and growth of significant sectors like education and health. Public procurement is vulnerable to corruption since huge amounts of public funds are used in procurement, and the decision-making power is held by public officials, politicians, and parliamentarians in issues of public procurement. Madumo (2012) argues that all spheres of government especially municipalities are smeared with corruption. It is the main impediment to growth and development in municipalities. Manzhedzi (2016) supports this view saying, that apart from incapacities for service delivery, lack of financial control systems as well as political instability, are some of the biggest corruption and maladministration challenges experienced within municipalities. Corruption most of the time ensues during the process of procurement (Manzhedzi, 2016:2)

Mantzaris (2014:71) argues Corrupt practices specific to procurement transactions include bribery, extortion, embezzlement, nepotism, sponsorship schemes, fraud, kickback programs, false claims, overpayments, entering Black Economic Empowerment (BEE) companies, excessive pricing, unnecessary purchases, payment or non-payment of goods, services, ghost suppliers on preferred supplier lists, use of shell companies, and kickbacks (a type of bribe) sought by state officials. Manzhedzi (2016:2) states that corruption can be defined as inflated prices, contracts being awarded to friends or relatives, bids not advertised, bid committees not being properly constituted, or the panel noticing interest before convening the evaluation committee. I agree with any of the things I didn't express. (Manzhedzi, 2016:2). Bruce (2014) identifies two broad subcategories of procurement corruption; the use of procurement to public resources by a government official with influence over the procurement process and bribery-related awards to a company to which an official has no personal links (Bruce, 2014). Manzhedzi (2016:2) believes that it is safe to argue that there is an existing relationship between public sector procurement and corruption, seemingly, they exist together as inseparable twins.

4.5. Public Procurement during the crisis

The world faced a health crisis which was declared a world pandemic by the World Health Organization. South Africa was among the countries that were heavily affected by the outbreak of the coronavirus also known as COVID-19. State President Cyril Ramaphosa declared a state of disaster and regulations were issued according to the Disaster Management Act (57 of 2002). The government issued regulations to deal with the disaster. Regulation 11 of the regulations provides for emergency procurement procedures. These regulations are subject to the PFMA and MFMA. The organs of the state in implementing COVID-19 preventative measures of government were meant to procure basic items to contain the spread of COVID-19. The National Treasury issued

Instruction 8 of 2019/2020 to regulate the emergency procurement process by organs of state during the National Disaster with instructions to Facilitate the emergency public procurement to deal with the COVID-19 pandemic: and to void the abuse of the Supply Chain Management (SCM) system to deal with the disaster.

The National Treasury also issued MFMA Circular No. 100 which deals with emergency procurement in response to COVID-19 for municipalities. Paragraph 3.5 outlines the process to be followed by municipalities and municipal entities for items not listed in Annexure A. Accounting officers may deviate from inviting competitive bids in case of emergency in terms of regulation 36 of the Municipal SCM regulations read with Municipal SCM policies. All items that are procured as emergency procurement ought to be reported to the relevant treasury within a period of 30 days. The emergency Public Procurement process does not suspend compliance with the constitutional imperatives that it ought to exercise transparency, equity, fairness, cost-effectiveness as well and competition. These principles of procurement must be enforced in organs of the state even during the implementation of emergency procurement. The Supreme Court of Appeal in the case between SA Social Security Agency NO and Others v Cash Paymaster Services (Pty) Ltd [2011] 3 All SA 233 (SCA) emphasizes the importance of these principles. The SCA recognized that section 217(1) of the Constitution prescribes how state organs ought to abide in the procurement of goods and services and reiterates how state organs should handle procurement according to a system of fairness, equity, transparency, competitiveness, and cost-effectiveness. Thus, systems with such attributes ought to be legislatively placed. Having set up such a system in line with section 217(1) of the constitution, the validity of procurement is verified according to that legislation or regulation (Moerane, 2020).

The already fragile trust deficit between the government and the people did not get any better with the emergence of procurement. Civil society organizations including Ahmed Kathrada Foundation, Active Citizens Movement, Corruption Watch Johannesburg Against Injustice, My Vote Counts, Open Secrets, Organization Undoing Tax Abuse, Patriotic Movement, Public Affairs Research Institute, and #UniteBehind, penned a letter to the President raising concerns over potential COVID 19 corruptions. They raised concerns about the inadequate distribution of food parcels, the controversial purchase of blankets worth R22 million in KwaZulu Natal as well as an e-learning contract worth R160 million that is under question in the Eastern Cape. Civil organisations argue that both locally and internationally, emergencies have proved to exacerbate risks of corruption and failures in the supply chain. The lack of transparent emergency procurement processes in the government enhances these risks (www.dailymaverick.co.za).

This was followed by calls for the COVID-19 Commission of enquiry post-COVID-19. Pelser and Chelin (2020) argue that criminal justice should rump up corruption investigations. The Special Investigative Unit (SIU) is committed to pursuing COVID-19-linked corruption cases and must be maintained by a devoted, centralized capability at the NPA staffed by suitably screened personnel, to investigate and indict cases related to the appropriation of funds. They argue that unresolved tangible action from these agencies, and the lack of

successful prosecution in corruption cases stemming from 10 years of state capture means SA will remain sceptical of any new anti-corruption steps taken by the government (Pelser and Chelin, 2020).

The concerns about the rampant corruption during the emergency, are justified when looking at the recent developments. The Grahamstown High Court found that the R100m tender between Ndlambe Municipality and Quality Filtration System (QFS) was tainted, irregular and unlawful and was set aside. The municipality paid out R20m in May 2020 to QFS before signing the contract (Daily Dispatch 07/07/2020). The Auditor General Report of the 2018/2019 financial year identified that only R5 million was spent from the R30 million grant allocated for drought relief in Bayers Naude Local Municipality. The rest of the funds could not be traced. The Eastern Cape Premier called on SIU to investigate R4.8 million OR Tambo Municipality door-to-door COVID-19 invoices (Daily Dispatch 07/07/2020).

5. Reviewing the South African Local Government and Compliance

The Auditor General has 2011 revealed in his reports the ramped non-compliance with legislation by South African Municipalities (AGSA, 2020). 91% of municipalities were non-compliant with legislation in 2018-19, a figure slightly above that of 85% in 2016-17. As confirmed by the Auditor General, there has been a regress in compliance to legislation since 2016-17 in local municipalities in South Africa with mismanagement, lack of controls and no oversight contributing to this deterioration while only 2% of municipalities fully complying, (AGSA, 2020:23).

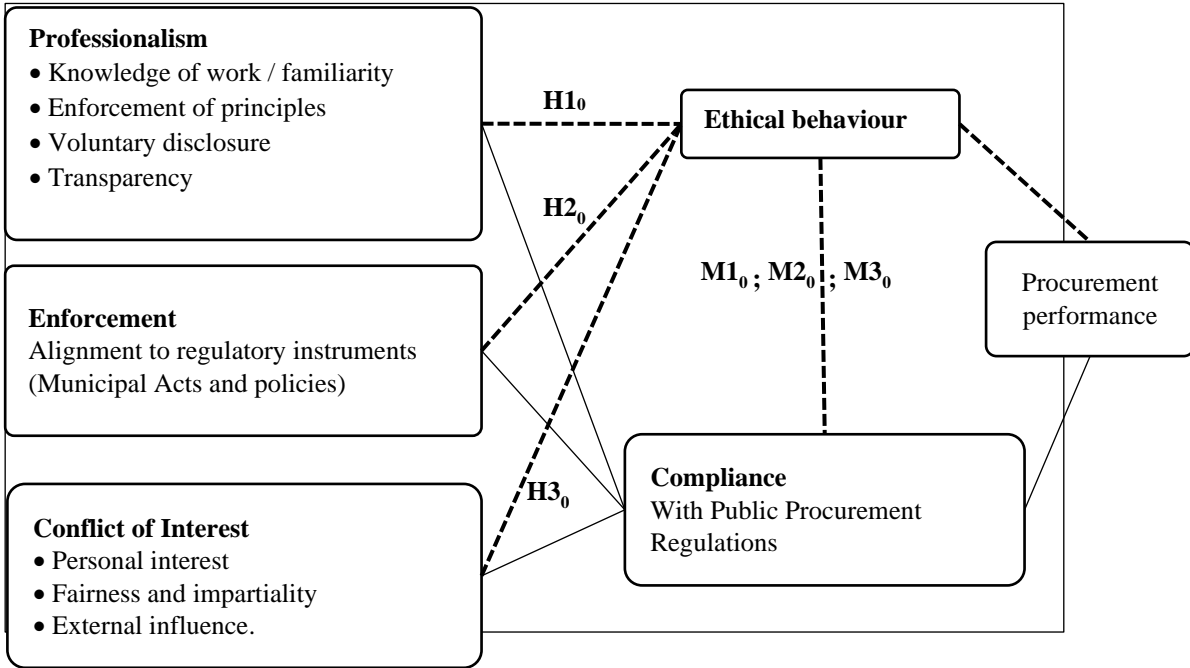
Nzewi (2017) asserts that adherence to regulations in the public sector entails imposing limitations or constraints on activities and conduct to ensure the objectives of good governance and service delivery to citizens are met. Compliance within South African local government encompasses a broad spectrum, with the audit process covering various areas of work within municipal organizations (Nzewi 2017). Additionally, Nzewi (2017:2) characterizes compliance as adhering to rules, standards, specifications, or laws. The criteria for compliance may manifest in governmental and non-governmental regulatory and policy frameworks, as well as internal business or organizational policies, procedures, and guidelines. Ijeoma and Nzewi (2016) highlighted those deficiencies in municipal systems and processes, along with inadequate compliance controls, are the primary factors contributing to non-compliance.

6. Nexus of Professionalism, Ethical Behaviour and Compliance

The research framework is grounded in the socio-economic theory of regulatory compliance. In essence, the impact of ethics can either be a direct relationship with compliance or a mediation effect. Based on the literature, it is evident that ethical behaviour plays a mediatory role in compliance (Hyacinth & Yibis, 2017; Sandada & Kambarami, 2016; Omagbon, 2016). Therefore, the comparison of different factors that influence compliance with public procurement regulations and procurement performance can be measured as the mediating effect of ethics. As a result, these

comparisons will be modelled stepwise using the Covariance-based Structural Equation Modelling (SEM). The main mediation channels used to determine the secondary hypothesis are presented in the following section.

Figure 1: Conceptual Framework, Source: Designed by Author, 2023



Source: Authors concept

Figure 1 above provides a conceptual framework to establish the mediating effect of ethical behaviour on independent variables (professionalism, enforcement, and conflict of interest) on the dependent variables (compliance). According to the principle, procurement performance is achieved through the interplay of ethics and compliance with public procurement regulations. However, this research focuses specifically on the influence of ethics in enabling compliance. Consequently, hypotheses are limited to the mediating effect of ethics on the mediated independent variables and compliance.

Based on the structure of mediation effects presented in Figure 1. the hypotheses of this research framework are presented as $H1_0$: the null hypothesis one (professionalism), which must be mediated by ethical behaviour, is presented as $M1_0$ (the mediation effect of ethical behaviour) towards compliance. $H2_0$: the null hypothesis two (enforcement), which must be mediated by ethical behaviour, is presented as $M2_0$ (the mediation effect of ethical behaviour) towards compliance. Finally, $H3_0$ represents hypothesis three (Conflict of Interest) which must be mediated by ethical behaviour, presented as $M3_0$ (the mediation effect of ethical behaviour) towards compliance.

6.1. Professionalism, Ethical Behaviour and Compliance

Professionalism in public procurement is critical to maintaining a transparent public procurement process (Hyacinth & Yibis, 2017; Sandada & Kambarami, 2016; Omagbon, 2016). It is described as the act of using the right individuals to make informed procurement decisions (Omagbon, 2016). These people must be knowledgeable, familiar with the procurement process, and able to enforce procurement principles, whose actions are transparent and open to voluntary disclosure to ensure professional conduct in handling procurement processes (Omagbon, 2016; Hyacinth & Yibis, 2017). Also, professionalism leads to conformity with the public procurement law, policies, and regulations and is regarded as a professional approach to managing and leveraging the public procurement practice (Hyacinth & Yibis, 2017).

Research likewise proves the significance of professionalism to public procurement. Jaafar et al. (2016) confirm the influence of professionalism on public procurements in Malaysia. Mrope (2017) also confirms the same relationship in research on public institutions in Tanzania. Furthermore, Fourie (2017) agrees that ethical behaviour plays a significant role in enabling compliance in public institutions. In support, Cuadrado-Ballesteros et al. (2017) applaud ethical behaviour as central in aligning with professional procurement practices. Thus, the first hypothesis is stated.

H1₀: Ethical Behaviour does not mediate the relationship between professionalism and compliance with the public procurement process.

6.2. Enforcement, ethical behaviour, and compliance with the public procurement process

Professionals in procurement who are thoroughly familiar with principles, procedures and conduct for best practices, and follow such values to the latter can enhance the procurement performance in public institutions. Thus, enforcing the application of procurement regulatory instruments and enabling professional procurement practitioners to align to such values that help to reach expected procurement performance. Enforcement of procurement regulatory instruments assists organisations in achieving long-term success and sustaining a good reputation. Through empirical observation, studies confirmed the effect of enforcement of policies, laws, and regulations on compliance with the public procurement process (Gelderman et al., 2006; Mwelu et al., 2018).

In South Africa, public procurement is controlled by the Public Procurement Preferential Act, Municipal Finance Management Act, Municipal Supply Chain Management Regulations, Treasury Regulations and Instructions and the Policy Guidelines and Best Practice Procedure. On the other hand, Mwelu et al. (2018) note that enforcement will make non-compliant professionals more sophisticated in concealing their non-ethical behaviour. As a result, Cuadrado-Ballesteros et al. (2017) suggested the use of a mediator variable. This possible mediation has been tested in a family business context by Cuadrado-Ballesteros et al. (2017), though not confirmed from the perspective of

compliance in the public procurement process. Hence, the second hypothesis was developed.

H2₀: Ethical Behaviour does not mediate the relationship between enforcement and compliance with the public procurement process.

6.3. Conflict of Interest, Ethics and Compliance with Public Procurement

Research shows that public procurement is regarded as a politically sensitive process (Chikwere et al., 2019; Omagbon, 2016; Jones et al., 2015). Conflict of interest is opined as the interference of factors such as personal interests, fairness, external influence (political pressure) and impartiality (Cuadrado-Ballesteros et al., 2017; Ogol & Moronge, 2017; Tukamuhabwa, 2012). In addition, the World Bank (2010) mentions that conflict of interest may arise whenever the decisions of public officials are influenced by their private interests. Tukamuhabwa (2012) supports this notion by suggesting that ethical behaviours are coined through avoiding conflicts of interest and avoiding abuse of an individual's position. The argument is that conflicting interests may lead to unethical behaviour (Tukamuhabwa, 2012). Research also shows that there is a negative relationship between the influence of political interference and compliance (Sandada & Kambarami, 2016; Omagbon, 2016; Ogol & Moronge, 2017). Moreover, Ogol and Moronge (2017) argue that whenever public procurement officers resist political pressure it may lead to ethical behaviours and ultimately, compliance with public procurement regulations. Based on the arguments presented, the following hypothesis is assumed.

H3₀: Ethical Behaviour does not mediate the relationship between conflict of interest and compliance with the public procurement process.

Testing these four hypotheses validates the strategic value and the mediatory effect of ethical behaviour in encouraging compliance with the public procurement framework presented in Figure 1. This analysis serves as the foundation for informed policy recommendations aimed at comprehending and improving adherence to the public procurement process. Additionally, the significance of ethical conduct in shaping compliance was underscored within the socio-economic theory of regulatory compliance. Consequently, this analysis was utilized to confirm the relevance of applying the socio-economic theory of regulatory compliance in studying, comprehending, and enhancing compliance in public procurement.

7. Discussion

The ethics-compliance-procurement performance model, which was tested using the structural model, proves and disproves some arguments in the literature. All the direct relationships and mediation hypotheses were tested using 5000 bootstrapped samples with 125 cases as mandated for PLS-SEM analyses (Hair et al., 2013, 2016). In addition, the path analysis of all nine relationships confirmed the findings of previous research.

In this paper, Professionalism included issues such as job knowledge, friendliness, policy enforcement, voluntary disclosure, and transparency, among other relevant aspects. Our

research found a significant positive direct impact on professionalism and compliance. Ethics has also been found to partially mediate the impact of professionalism on adherence to public procurement procedures. This result is consistent with previous studies examining the impact of professionalism on compliance. (Mwelu et al., 2018; Mrope, 2017; Omagbon, 2016). This indicates that professionalism is a key determinant of compliance with the public procurement process. In addition, knowledge of work and familiarity is also consistent with earlier research (Sandada & Kambarami, 2016; Eyaa & Oluka, 2011). Enforcement in this paper speaks to alignment to regulatory instruments such as Policies, Regulations, Acts and Best practices. This paper found a significant positive influence of enforcement on compliance with the public procurement process. This means that enforcing alignment to policies, regulations and Acts, will improve procurement performance. Furthermore, ethical behaviour was found to partially mediate the influence of enforcement on compliance with the public procurement process. Surprisingly, these results contradict (Sandada & Kambarami, 2016; Kiama 2014). Kiama (2014) argued that “that excessive enforcement makes the non-compliant devise sophisticated means to avoid compliance with regulations”.

Personal interest, fairness and impartiality, political pressure, family involvement and other external influences were categorised as a conflict of interest in the ethics-compliance-procurement performance model. In essence, the results of this research found a negative direct influence of conflict of interest on compliance. Nevertheless, this relationship was statistically insignificant. However, the test for mediation found that there is a significant negative relationship between conflict of interest and compliance with the public procurement process if ethical behaviour is observed. This means that ethics fully influence compliance where a conflict of interest exists. These results confirm the earlier studies which found that resistance to political pressure positively influences compliance (Chikwere et al., 2019), and political pressure has a positive impact on non-compliance with public procurement regulations (Jones et al., 2015). Furthermore, these results confirm Sandada and Kambarami's (2016) assertion that ethical behaviour positively influences compliance.

8. Conclusion

This paper is a conceptual and theoretical paper and forms one-third of a series study where the ethical dimensions in the interface of professionalism and compliance to South African municipal procurement protocols is investigated. Theoretically, the study validates earlier theories of compliance in public procurement. Since the study model was based on the provisions of the socio-economic theory of compliance in public procurement, the study added to an understanding of the importance of socio-economic theory in procurement performance. Also, the theoretical contribution is evident from exploring the prospective determinants of compliance, establishing the determinant-compliance relationship and testing the relationships to provide insights on the importance of ethics on compliance in the public procurement process. Moreover, the results of this study make an important contribution to the existing literature on

compliance and performance in government procurement. In practice, this research collectively contributes to policy-making by institutionalizing organizational ethics.

References

- Ambe, I. Badenhorst-Weiss J. (2012). Procurement Challenges in the South African Public Sector. *Journal of Transport and Supply Chain Management*, 6(1): 242-261.
- Ambe, I. (2012). The Perspective of Supply Chain Management in the Public Sector. *Journal of Contemporary Management*. Vol. 9: 132-149.
- Auditor General South Africa. (2020). *Not Much to go around, yet not the right hands at the till*. July 2020. Pretoria: Republic of South Africa.
- Auditor General South Africa. (2013) MFMA General report. Republic of South Africa.
- Auditor General South Africa. (2016) MFMA General report. Republic of South Africa.
- Auditor General South Africa. (2014) MFMA General report. Republic of South Africa.
- Aylor, B.R. (2015). Consequentialist Theory: A Discussion of Ethical Dilemmas and Sustainability Initiatives. ResearchGate. 2015.
- Chikwere, G.U., Simon, S.K., Dzandu, S.S.K. & Dza M. (2019). Compliance issues with public procurement regulations in Ghana *International Journal of Business Management*, 14(5): 1-8
- Corruption Watch Annual Report (2014). www.corruptionwatch.org.za. (Accessed 19 September 2022)
- Cuadrado-Ballesteros, B., Rodríguez-Ariza, L., García-Sánchez, I.M. & Martínez-Ferrero, J. (2017). The mediating effect of ethical codes on the link between family firms and their social performance. *Long. Range Plan*, 50(6): 756-765.
- Eyaa, S. & Oluka P.N. (2011). Explaining non-compliance in public procurement in Uganda. *Int. J. Bus. Soc. Sci.*, 2(11): 35-44.
- Fourie D. (2017). Ethics and Integrity in the Procurement of Goods and Services for the military. *Public Integrity Journal*, 19(5): 469-482.
- Fourie D. (2018). Ethics in municipal supply chain management in South Africa. *Local Economy*. 33(7): 726-739.
- Gelderman, C.J., Ghijsen, P.W.T. & Brugman, M.J. (2006). Public procurement and EU tendering directives—explaining non-compliance. *International Journal of Public Sector Management*, 19(7): 702-714.
- Hair, J.F., Hult, G.T.M., Ringle, C. & Sarstedt, M. (2011). PLS-SEM: indeed, a silver bullet. *J. Mark. Theory Pract*, 18(2): 139-152.
- Hair, J.F., Hult, G.T.M., Ringle, C. & Sarstedt, M. (2013). A Primer on Partial Least Squares Structural Equation Modelling (PLS-SEM). Thousand Oaks, CA; Sage Publications, Incorporated.
- Hanekom S.X. (1987). Rowland R.W. and Bain E.G. *Key aspects of Public Administration (Revised Version)*. South Africa: MacMillian.
- Hyacinth, D.D. & Yibis, M.G. (2017). Factors influencing compliance with Nigeria's public procurement act in Kaduna polytechnic. *Int. J. Entrepreneurial Dev. Educ. Sci. Res.*, 4(1): 14-30.
- Ijeoma EC & Nzewi O. (2016). Work Procedures application in municipal government employees in South Africa. *Journal of Public Administration* Vol. 51 Number 1.
- Jones, B., Joel, C. & Bonuke, R. (2015). Employee perceived interference and professional ethics on non-compliance with public procurement regulations, evidence from Kenya. *Eur. J. Bus. Manag.*, 7(5): 96-105.

- Kiama, G.P. (2014). Factors affecting the implementation of the public procurement act in SACCO societies in Kenya. *Int. J. Acad. Res. Bus. Soc. Sci.*, 4(2): 169-194.
- Komakech R. (2016). Public Procurement in Developing Countries: objectives, principles and required professional skills. *Public Policy and Administration Research* Vol. 6, No. 8.
- Local Government: Municipal Structures Act 117 of (1998). Republic of South Africa
- Local Government: Municipal Systems Act 13 of (2000). Republic of South Africa
- Local Government Turnaround Strategy. (2009). Department Corporative Governance and Traditional Affairs. Republic of South Africa
- Local Government Back to Basics approach of (2014). Department of Corporative Governance and Traditional Affairs. Republic of South Africa.
- Mabece V.N. (2012). Implementation of Procurement procedures in the Education District of King Williams Town. Nelson Mandela University.
- Madumo O.S. (2012). *The Promotion of Developmental Local Government to Facilitate a Developmental State. Administration Publica*, 20(3).
- Mafunisa M.J. (2001). *Professionalism: The Ethical Challenges for Municipal employees. Journal of Public Administration*, 36(4).
- Mahleza X. (2014). Assessment of Procurement process in the Department of Transport. University of Fort Hare
- Mantzaris E. (2014). Public Procurement, Tendering and Corruption: Realities, challenges and tangible solutions. *African Journal of Public Affairs*. 9(8):48-62.
- Mazibuko G. & Fourie D.J. (2017). Manifestation of unethical procurement practices in the South African Public Sector. *Journal of Public Affairs* Vol 9 No. 9
- Migiro S. & Ambe I.M. (2008). Evaluation of the implementation of public sector supply chain management and challenges: a case of central district municipality, North West Province, South Africa. *African Journal of Business Management* 2(12)
- Mle T.R. (2012). *Professional and Ethical Conduct in the Public Sector. Africa's Public Service Delivery & Performance Review – Africa's Development Watch*, 1(1): a22.
- Mnguni N. (2012). To investigate and evaluate the implementation of the supply chain management in service delivery with specific focus on procurement process of goods and service in the head office of the Eastern Cape Department of Health. Unpublished Masters Dissertation. Nelson Mandela University.
- Monkam NF. (2011). Local Municipality productive efficiency and its determinants in South Africa. Working papers 201120, University of Pretoria.
- Morane S. (2020) Public Procurement for COVID-19 related goods during the National State of disaster. *Werkmans E-Bulletin*.
- Mugadza W.T. (2018). Combating corruption in Public Procurement in developing countries. A legal analysis. North-West University.
- Munchidi T.E. & Hammond I. (2002). Targeted Procurement in South Africa an independent assessment, Department of Public Works, International Labour Organisation and the development bank of Southern Africa
- Munzhedzi P.H. (2016). *South African Public Sector Procurement and Corruption: Inseparable twins?* *Journal of Transport and Supply Chain Management* 10(1).
- Mwelu, N., Davis, P.R., Ke, Y. & Watundu, S. (2018). Compliance within a regulatory framework in implementing public road construction projects. *Construct. Econ. Build*, 18(4): 1-10.
- Ndolo, J. & Njagi E. (2014). Role of Ethics in Procurement Process Effectiveness in the Water Sector in Kenya: A case study of EWASCO, Embu Country. *International Journal of Supply Chain Management*, 3(3): 128-133.

- Nwadiugwu, Martin. (2015). Consequentialist Theory. 10.13140/RG.2.1.1891.2727
- Nzewi. O.I. (2017). Managing Municipal Audit Compliance Through Work Procedure: A Theory of Planned Behaviour Approach. *Southern African Journal of Accountability and Auditing Research*, 19: 1-14.
- Ogol, C.O. & Moronge, M. (2017). Effects of ethical issues on procurement performance in public hospitals in Kenya: a case of Kenyatta national referral hospital. *Strategy. J. Bus. Change Manag*, 4(3): 787-805.
- Omagbon, P. (2016). An assessment of compliance with the public procurement act by the Nigerian local government. *Journal of Accounting Finance Management*, 2(4): 1-10.
- Pelser E. & Chelin R. (2020). The social relief and economic support plan present a real test of government's commitment to tackling corruption. Institute for Security studies.
- Republic of South Africa Constitution Act 108 of 1996 , Government Printers, Pretoria, South Africa
- Rulashe, T. and Dyan, M.N. (2023). A Critical Review of the Municipal Public Accounts Committee and Financial Management at Amahlathi Municipality, South Africa. *JPAS (Journal of Public Administration Studies)*, 8(1), pp.56-65.<https://doi.org/10.21776/ub.jpas.2023.008.01.7>
- Sandada, M & Kambarami, P. (2016). The determinants of compliance to public procurement policy requirements among public enterprises in Zimbabwe. *Acta Univ. Danub. Adm*, 8(1).
- Sheoraj R. (2007). The state of skills readiness in the South African public service: an overview of Provincial and Local government. Master's Thesis. University of Pretoria.
- Sibanda M.M. (2017). *Control, Ethics and Accountability in the Financial Management Performance of Eastern Cape. Journal of Public Administration*. 52(2).
- Sidiya, L., Rulashe, T. and Conradie, H.F. (2022). Skills Development Needs for The Supply Chain Management Unit At A Provincial Government Department In The Eastern Cape, South Africa. *Loyola Journal of Social Sciences*, 36(2).
- Suikkanen J. (2009). *Consequentialism, Constraints and the Good-Relative-to: A Reply to Mark Schroeder*. *Journal of Ethics and Social Philosophy*. Discussion notes.
- Tukamuhabwa, B.R. (2012). Antecedents and consequences of public procurement non-compliance behaviour. *J. Econ. Behav. Stud*, 4(1): 34-46.
- The Daily Maverick Newspaper. (2020) www.dailymaverick.co.za. Mr. President, Let us help you keep the vultures at bay. Styli Charalambous Publishers, Cape Town, South Africa. (Accessed, 19 November 2020)
- Tsebe M.J. (2011). The role of ethical principles in promoting efficient service delivery at the department of education in the Capricon District of Limpopo Province. University of Limpopo.
- United Nations Procurement Practitioner's Handbook. (2006). Published by the United Nations High level Committee on Management Procurement Network.
- Vabaza L. (2015). A Review of the implementation of government procurement policy. University of Johannesburg, South Africa
- World Bank, (2010), *The World Bank Annual Report 2010: World Bank Publications*. Washington, D.C., United States
- Zitha H.E. Sebola MP. Mamabolo MA. (2016). Compliance to the procurement process, deviant behaviour and effects on service delivery in the public sector. *Journal of Public Administration and Development Alternatives*, 1(1).