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**Stakeholder perceptions on the factors influencing corporate governance at the  
Greater Tzaneen Municipality, Limpopo Province, South Africa**

BY

**PHETOLE EMANUEL RAMATSOMA**

A Doctoral thesis submitted in fulfilment of the requirements for the degree of Doctor of  
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Management Sciences, University of the Western Cape

Supervisor: Prof. Zivanayi Nyandoro

2022

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## DECLARATION

I declare that Stakeholder perceptions on the factors influencing corporate governance at the Greater Tzaneen Municipality, Limpopo Province, South Africa is my work. It has never been submitted before for any degree or examination at any other university. All the sources used and quoted in the study have been acknowledged by references.

Phetole Emanuel Ramatsoma

2022



Signed: \_\_\_\_\_

Supervisor: Prof. Zivanayi Nyandoro



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This research study is dedicated to my late daughter Mmakosha, may her soul continue to rest in peace. Lastly, to my late uncles, Nakampe Mohale, Masilo Ramatsoma, and Rabi Ramatsoma, who encouraged me to continue with my studies and to never give up in life.

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## ABSTRACT

Municipalities are mandated by the South African Constitution, enabling Acts of Parliament and legislated structures to deliver public services. Research highlights under-performance in service delivery at local and municipal governance levels. The qualitative study examines the stakeholder perceptions of the factors influencing corporate governance at the Greater Tzaneen Municipality, Limpopo Province. Semi-structured interviews and self-completion questionnaires were used to obtain data from a purposive sample of 120 respondents. Findings numerous factors that compromise corporate governance processes and underlie the poor and non-delivery of public services in the Municipality. Municipal-level factors include delays in the appointment of key executives which paralyse municipal operations and harm non-accountability organisational cultures. Non-existent managerial skills and poor organisational communication with key stakeholders, corruption, and malpractices in procurement and tender procedures. The study conclusions are that political interference and lack of consequence management by legally mandated structures have eroded corporate governance at the Municipality level. The study recommendations include the need for the national government and relevant bodies to enforce the governing Acts of Parliament such as the Public Finance Management Act, Municipal Finance Management Act, Municipal Structures Acts, and Municipal Systems Act the recommendations of the Kings Report. In addition to the review of the impact of political interference by key stakeholders particularly the cadre deployment policy and creating accountable organisational structures that enforce procurement and tender systems and diligently work towards improving service delivery in South African Municipalities.

**Keywords:** *Corporate Governance, Financial Performance, Legislation compliance, Leadership, Stakeholders, Service Delivery, Accountability*

## TABLE OF CONTENTS

DECLARATION .....	i
ACKNOWLEDGEMENTS .....	ii
ABSTRACT .....	iii
TABLE OF CONTENTS .....	1
LIST OF FIGURES .....	7
LIST OF TABLES .....	9
LIST OF ABBREVIATIONS .....	12
CHAPTER 1: INTRODUCTION .....	14
1.1 Introduction and Background.....	14
1.2 Corporate governance .....	15
1.3 Municipality sector governance .....	16
1.4 Municipal establishment and governance.....	18
1.5 Problem statement .....	18
1.6 Aim of the study .....	20
1.7 Research Objectives .....	20
1.8 Research questions .....	20
1.8.1 Research Sub-Questions.....	20
1.9 Theoretical framework .....	21
1.10 Research Methodology.....	22
1.10.1 Research paradigm .....	22
1.10.2 Research design and approach.....	22
1.10.3 Research strategy .....	22

1.10.4 Sampling approach.....	23
1.10.5 Data collection .....	23
1.10.6 Data collection instrument .....	23
1.10.7 Data analysis .....	23
1.10.8 Ethical considerations.....	24
1.11 Definitions of Concepts.....	25
1.12 Outline of the Thesis.....	25
1.13 Significance of the study.....	26
1.14 Summary .....	26
CHAPTER 2: LEGISLATIVE CONTEXT OF GOVERNANCE IN MUNICIPALITIES ..	28
2.1 Introduction.....	28
2.2 Local government context.....	28
2.3 An overview of the municipal establishment and system.....	30
2.3.1 Establishment of local government.....	30
2.3.2 Categories of Government structures.....	31
2.4 Legislation governing local government .....	33
2.4.1 Finance governance policies at Local Government level.....	39
2.5 Municipality Support Institutions .....	40
2.5.1 National Government.....	40
2.5.2 Parliament: National Assembly and National Council of Provinces .....	41
2.5.3 The Provincial Government .....	42
2.5.4 Provincial Legislature.....	43
2.5.5 Civil Society and Non-Governmental Organisations .....	43
2.5.6 Political parties .....	43
2.5.7 Trade and Workers' unions.....	44
2.5.8 South African Local Government Association (SALGA) .....	45

2.6 Summary .....	45
CHAPTER 3: LITERATURE REVIEW .....	47
3.1 Introduction.....	47
3.2 Theoretical Framework.....	47
3.2.1 Theoretical frameworks underpinning the Study.....	47
3.2.2 Stakeholder Theory .....	48
3.2.3 Political Theory .....	62
3.2.4 Significance of the Theories .....	64
3.2.5 Stewardship Theory.....	66
3.2.6 Agency theory.....	68
3.2.7 Significance of the Theories for the Study .....	71
3.3 Corporate governance .....	72
3.3.1 Definitions and Perspectives .....	72
3.3.2 Corporate governance and organisational processes .....	73
3.3.3 The King IV Report on Corporate governance.....	74
3.3.4 Corporate governance in the Public and Private sectors.....	76
3.3.5 Corporate Governance in Municipalities .....	79
3.3.6 Corporate Governance and Municipal Executive Management.....	80
3.4 Empirical Research Evidence: Municipality stakeholders and governance .....	81
3.5 Financial Administration and Budgeting in Local Government.....	82
3.5.1 The Municipal Finance Management Act (MFMA).....	84
3.5.2 MFMA and Financial Governance .....	85
3.5.3 The Role of Internal and External auditors .....	86
3.5.4 Budget projections and revenue collection .....	88
3.6 Integrated Development Plan (IDP).....	89
3.7 Socio-Economic Value of Municipal services .....	90

3.8 Corporate governance systems and compliance.....	92
3.9 Corporate Governance in South African Public Institutions.....	94
3.10 Conceptual Framework.....	95
3.10.1 The Conceptual Framework.....	96
3.11 Summary.....	105
CHAPTER 4: RESEARCH METHODOLOGY.....	106
4.1 Introduction.....	106
4.2 Research paradigm.....	106
4.2.1 Interpretivism paradigm justification.....	107
4.2.2 Ontological assumptions.....	107
4.3 Research approach.....	108
4.3.1 Qualitative and quantitative approaches justification.....	110
4.4 Research design.....	110
4.4.1 Case Study Design.....	111
4.4.2 Justification of the Case Study Research.....	111
4.5 Research Setting.....	112
4.6 Sampling and sample profile.....	114
4.7 Data collection methods.....	116
4.7.1 Semi-structured interviews.....	118
4.7.2 Self-Administered Questionnaire.....	119
4.8 Data Analysis and Presentation.....	120
4.9 Trustworthiness of the study.....	122
4.9.1 Credibility.....	122
4.9.2 Transferability.....	123
4.9.3 Dependability.....	123
4.9.4 Conformability.....	123



4.10 Ethical considerations.....	124
4.11 Exclusion criteria and limitations.....	125
4.12 Summary .....	126
CHAPTER 5: FINDINGS AND DISCUSSION.....	127
5.1 Introduction.....	127
5.2 Demographics .....	127
5.2.1 Internal stakeholder Participation by Gender.....	129
5.3 Respondents Categories .....	132
5.3.1 Overall Gender, Age and Educational levels of Participants' representation .	132
5.3.2 The age range of participants.....	134
5.3.3 Education of participants .....	134
5.3.4 Internal Stakeholders Age Range of Internal Stakeholders.....	135
5.3.5 External stakeholders' age range .....	136
5.3.6 Age range of special stakeholders.....	136
5.3.7 Education level of respondents.....	137
5.4 Analysis of Findings.....	140
5.4.1 The core business of the municipality.....	140
5.5 The significance of effective municipal financial governance systems .....	143
5.5.1 Internal stakeholders .....	143
5.5.2 External stakeholders .....	144
5.5.3 Special Interest Stakeholders .....	145
5.6 Stakeholder Consultations and Workshops on corporate governance .....	146
5.6.1 Internal stakeholders .....	146
5.6.2 External stakeholders .....	147
5.6.3 Special stakeholders.....	148
5.7 Main Findings .....	149

5.7.1 Internal Stakeholders.....	149
5.7.2 External Stakeholders.....	158
5.7.2.4 Political interference in Municipal governance systems.....	162
5.7.3 Special Interests Stakeholders .....	166
5.8 Discussion – Interpretation of Findings.....	171
5.8.1 Delays in the appointment of executive managers .....	171
5.8.2 Responsibility and accountability .....	172
5.8.3 Organisational culture.....	173
5.8.4 Organisational communication .....	173
5.8.5 Financial Management .....	174
5.8.6 Political interference .....	175
5.8.7 Procurement and Tendering systems.....	176
5.8.8 Stakeholder consultations.....	177
5.8.9 Service delivery .....	178
5.9 Summary .....	179
CHAPTER 6: .....	180
CONCLUSION AND RECOMMENDATIONS .....	180
6.1 Introduction.....	180
6.2 Conclusions .....	180
6.2.1 Conclusion of Research Objective 1.....	180
6.2.2 Conclusion of Research Objective 2.....	181
6.2.3 Conclusion of Research Objective 3.....	181
6.3 Recommendations.....	182
6.3.1 Enforcement of corporate governance systems by National and Provincial government levels .....	182
6.3.2 National dialogue on the cadre deployment policy .....	183

6.3.3 Implementation of King’s Report recommendations .....	184
6.3.4 Implementation of Consequence management .....	184
6.3.5 Implement a culture of change at the Municipal level .....	185
6.3.6 Legislate for Stakeholders’ voices in Municipality governance .....	185
6.4 PACE Corporate governance model .....	187
6.5 Future research .....	188
6.6 Limitations of the study.....	188
6.7 Conclusion.....	189
References .....	190
APPENDICES .....	310
Appendix 1: Ethics Clearance.....	310
Appendix 2: Information letter for the Interview .....	311
Appendix 3: Information Letter for the Questionnaire .....	313
Appendix 4: Letter of consent- Interview .....	315
Appendix 5: Letter of consent- Questionnaire.....	317
Appendix 6: Interview (32 Questions).....	319
Appendix 7: Questionnaire (32 Questions).....	327
Appendix 8: Questionnaire (Google forms) Combined Questions.....	334
Appendix 9: Questionnaire (Combined/Scaled down) 25 Questions .....	340
Appendix 10: Greater Tzaneen Municipality permission to conduct research study	346
Appendix 11: Responses- Interviews and questionnaire Summarized .....	347
Appendix 12: Interview recording overall statistics and Data Collections Instruments	405

**LIST OF FIGURES**

Figure 3.1: Theories of corporate governance.....	48
Figure 3.2: Stakeholder Theory Model .....	56
Figure 3.3: Stakeholder Theory .....	58
Figure 3.4: Political Theory.....	63
Figure 4.1: Greater Tzaneen Municipality Area Map .....	113
Figure 5.1: Internal Stakeholders' Gender.....	129
Figure 5.2: Participants' Groups .....	130
Figure 5.3: External stakeholder Participation by Gender .....	131
Figure 5.4: Special stakeholders' Participation by Gender .....	132
Figure 5.5: Analysis of Gender Participation as per Internal, External, and Special Stakeholder Participants.....	133
Figure 5.6: Age Range of Participants.....	134
Figure 5.7: Education level of respondents .....	134
Figure 5.8: Age Range of Participants.....	135
Figure 5.9: External stakeholders' age range .....	136
Figure 5.10: Special Stakeholders Age Range.....	137
Figure 5.11: Internal Stakeholders Education.....	138
Figure 5.12: Education of external stakeholders.....	139
Figure 5.13: Special Interest stakeholders .....	140
Figure 5.14: The core business of Municipalities is to deliver services.....	141
Figure 5.15: The core business of Municipalities is to provide services. ....	142
Figure 5.16: Municipalities' aim is not to make a profit, but to provide services.....	143
Figure 5.17: Internal stakeholders' perception on the significance of effective municipal financial governance systems in corporate governance .....	144
Figure 5.18: Perceptions on the significance of the municipal financial governance system in corporate governance.....	145
Figure 5.19: Perception of the significance of municipal financial governance system in corporate governance .....	146

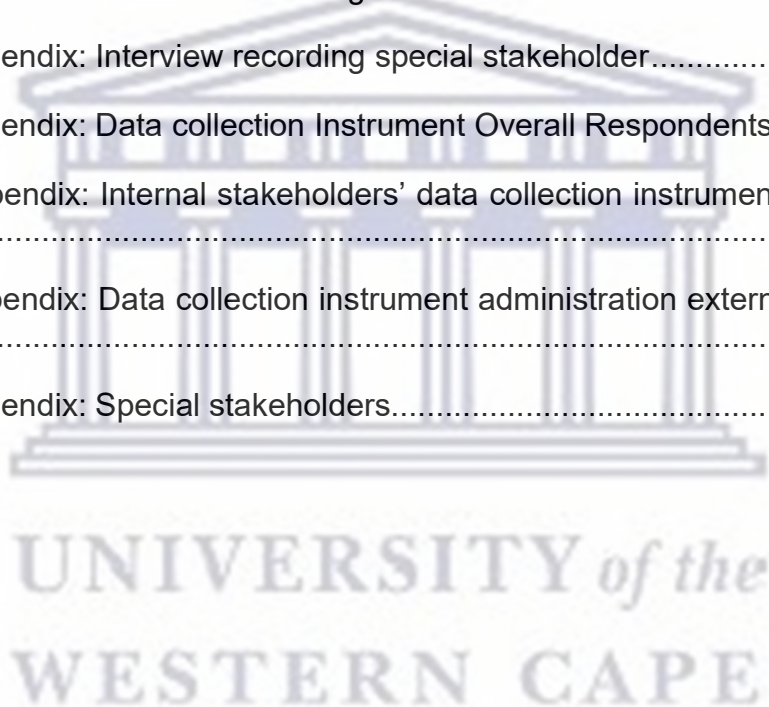
Figure 5.20: Stakeholder Consultations and Workshops on corporate governance	147
Figure 5.21: Stakeholder Consultations and Workshops on corporate governance	148
Figure 6.1: PACE Model of Corporate Governance.....	187
Figure 12-1 Appendix: Interview recording overall.....	405
Figure 12-2 Appendix: Internal recording internal stakeholders.....	406
Figure 12-3 Appendix: Interview recording of external stakeholders .....	407
Figure 12-4 Appendix: Interview recording special stakeholders.....	408
Figure 12-5 Appendix: Data collection Instrument overall respondents analysis ....	409
Figure 12-6 Appendix: Internal stakeholders Data Collection Instrument.....	411
Figure 12-7 Appendix: Data collection instrument External stakeholders.....	412
Figure 12-8 Appendix: Special stakeholders' data collection instrument.....	413

## LIST OF TABLES

Table 2.1: Municipal Governance Acts.....	32
Table 2.2: Constitution of South Africa: key chapters and sections.....	34
Table 2.3: Acts of Parliament.....	37
Table 3.1: King IV principles for good practices for Municipalities.....	75
Table 3.2: MFMA Guidelines Financial Reporting .....	86
Table 4.1: Four Approaches to Research Paradigm.....	106
Table 4.2: Interpretivism paradigm assumptions .....	108
Table 4.3: Five qualitative approaches .....	111
Table 4.4: Characteristics used to select the participants for the study .....	115
Table 4.5: Characteristics for selecting participants .....	116
Table 4.6: Stakeholder Groups in the study.....	117

Table 4.7: Number of participants.....	118
Table 4.8: The content and thematic analysis emerging themes.....	122
Table 5.1: Internal and external stakeholder.....	128
Table 5.2: Internal Stakeholders' Gender .....	129
Table 5.3: Participants' Groups .....	130
Table 5.4: External stakeholders' Participation by Gender .....	131
Table 5.5: Special stakeholders' Participation by Gender.....	132
Table 5.6: Overall Gender, Age and Educational levels of Participants' representation .....	132
Table 5.7: Age Range of Participants.....	135
Table 5.8: Age range of external stakeholders .....	136
Table 5.9: Special Stakeholders Age Range .....	137
Table 5.10: Internal stakeholders' education .....	138
Table 5.11: Education of external stakeholders.....	138
Table 5.12: Special Interest stakeholders.....	139
Table 5.13: The core business of Municipalities is to deliver services .....	140
Table 5.14: The core business of Municipalities is to provide services.....	141
Table 5.15: The core business of Municipalities is to provide services.....	143
Table 5.16: Internal stakeholders' perceptions on the significance of effective municipal financial governance systems.....	144
Table 5.17: Perception of the significance of an effective municipal financial governance system in corporate governance .....	144
Table 5.18: Perceptions on the significance of the municipal financial governance system in corporate governance.....	145
Table 5.19: Stakeholder Consultations and Workshops on corporate governance	146
Table 5.20: Stakeholder Consultations and Workshops on corporate governance	148
Table 5.21: Internal stakeholders .....	149
Table 5.22: Internal stakeholders' respondents' codes and description.....	150

Table 5.23: External Stakeholders.....	158
Table 5.24: External Stakeholders respondents' codes and description .....	159
Table 5.25: Special interests stakeholders .....	166
Table 5.26: External Special Interests respondents' codes and description .....	166
Table 12-1 Appendix: Interview recording overall statistics .....	405
Table 12-2 Appendix: Interview recording internal stakeholders .....	406
Table 12-3 Appendix: Interview recording of external stakeholders .....	407
Table 12-4 Appendix: Interview recording special stakeholder.....	408
Table 12-5 Appendix: Data collection Instrument Overall Respondents analysis ...	409
Table 12-6 Appendix: Internal stakeholders' data collection instruments administered .....	410
Table 12-7 Appendix: Data collection instrument administration external stakeholders .....	412
Table 12-8 Appendix: Special stakeholders.....	413



## LIST OF ABBREVIATIONS

AG- Auditor General  
AFS-Annual Financial Statements  
AFS-Audited Financial Statements  
BBBEE- Broad-Based Black Economic Empowerment  
BPM- Ba-Phalaborwa Municipality  
CEO-Chief Executive Officer  
CG-Corporate Governance  
CIO- Chief Information Officer  
COGTA- Cooperative Governance and Traditional Affairs  
CoGHSTA- Cooperative Governance, Human Settlements and Traditional Affairs  
CWP- Community Work Programme  
DEA- Department of Environmental Affairs  
DHS-Department of Human Settlement  
DPA-Department of Public Works  
GAAP- General Accepted Accounting Principles  
GRAP- Generally Recognised Accounting Practices  
GTM- Greater Tzaneen Municipality  
GLT-Greater Letaba Municipality  
CFO- Chief Financial Officer  
GGM-Greater Giyani Municipality  
GTEDA- Greater Tzaneen Development Agency  
IEC- Independent Electoral Commission of South Africa  
IDP- Integrated Development Plan  
IR-Integrated Report  
IRCSA- Integrated Reporting Committee of South Africa  
IDC- Industrial Development Corporation  
JSE- Johannesburg Stock Exchange  
LED- Local Economic Development  
LGTA-Local Government Transition Act  
MDM- Mopani District Municipality  
MEC- Member of Executive Committee  
MFMA- Municipal Finance Management Act  
MFMP- Municipal Finance Management Programme



MIG- Municipal Infrastructure Grant  
MLM- Maruleng Local Municipality  
MM-Municipal Manager  
MPAC-Municipal Public Accounts Committee  
MSA-Municipal Systems Act  
MSCOA- Municipal Standard Chart of Accounts  
NGO- Non-Governmental Organisation  
NPO-Non-Profit organisations  
PFMA- Public Finance Management Act  
PMS- Performance Management Systems  
PPP- Private Public Partnerships  
PSA- Public Service Commission  
NT- National Treasury  
OECD-The Organization for Economic Cooperation and Development  
RDP- Reconstruction and Development Programme  
SALGA- South African Local Government Association  
SLA- Service Level Agreement  
SME'S- Small Medium Enterprises  
SOXLAW-Sarbanes-Oxley Act 2002  
SOE-State Owned Entities  
TG- Turnbull Guidance  
VBS- Venda Building Society  
WPLG-White Paper on Local Government

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## CHAPTER 1: INTRODUCTION

### 1.1 Introduction and Background

An efficient public sector creates a conducive environment for employment, wealth creation and enables delivery and attainment of sustainable development goals (United Nations 2021; Bastida, Vaquero García & Cancelo Marquez. 2020; Feeney & Stritch, 2019). Furthermore, efficiently managed public sector institutions enhance employment creation opportunities for the communities and economic growth by attracting businesses and investors (Newton & Norris, 2018). However, public sector institutions are complex and difficult to manage properly (Franken, Plimmer & Malinen, 2019). Poor financial mismanagement in public sector institutions creates political tensions, social instability, and negative economic development (Zhou, Oyegoke & Sun, 2019). Public sector institutions in South Africa, are failing to deliver mandated services and investment in key infrastructure and related maintenance largely due to weak corporate governance processes (De Waele, Polzer, Van Witteloostuijn & Berghman, 2021). Despite the efforts by municipalities towards alleviating poverty levels through attracting economic investment, job creation, and revenue streams service delivery is collapsing in most municipalities (Niyimbanira, 2017).

Municipalities in South Africa experience financial management challenges, which affect their capacity to deliver constitutional obligations (Madumo, 2015). The main challenges faced by at least 238 South African municipalities related to financial accountability (The Conversation, 2018). Most failures in service delivery at the municipality level are due to poor revenue collection and poor financial performance (Pieterse, 2018). The situation is compounded by corruption and mismanagement of resources which divert resources thereby compromising service delivery efficiency and effectiveness (Olivier, 2017:3). In turn, municipalities fail to deliver on the socio-economic goals of poverty alleviation and redressing historical injustices and inequality (Ngepah, Saba & Mabindisa, 2021).

Corporate governance practices in municipalities circumvent and compromise the complex systems thereby negatively affecting service delivery (Stenvall & Virtanen, 2017). The importance of compliance with corporate governance practices and legislated governance policies and regulations ensures effective and efficient resource utilisation, and achievement of mandated service delivery outcomes by public sector institutions. The successful delivery of municipal mandates requires effective corporate governance systems (Mashamaite & Lethoko, 2018). Therefore, adherence to corporate governance practices enhances the capacity, financial viability, and service delivery in municipalities across the country (Kanyane, 2014). The central government needs to strengthen the oversight and corporate governance legislation to ensure proper resource management and control to improve service delivery (Marutha, 2016).

## **1.2 Corporate governance**

Corporate governance is the way an organisation is controlled and directed to protect the rights and privileges of stakeholders (Smith, 2015; Chen & James, 2020; Dzomira 2020). Corporate governance is critical in both the private and public sectors (Padayachee, 2013) and the former governance processes and approvals are critical given the reports on mismanagement and poor governance (Gali, 2020). Such complex approvals are viewed as a hindrance to the economic and social development of the community (Gali, 2020). Nzewi (2017), highlights that in municipalities, prevalent organisational cultures influence the behaviours of top management guides and the compliance of employees to rules and regulations.

Local government institutions tend to have weak corporate governance systems, procedures, and methods (Dzomira 2020). In turn, the introduction of the King IV Report principles in the local government sector seeks to improve the management of government affairs and improve service delivery (Mokgopo, 2016). Chauke (2019) points out that the King IV Report corporate governance framework seeks to ensure ethical and effective leadership and effective achievement of organisational goals.

While the Institute of Directors South Africa (2016) notes that the main aim of the King IV Report is to promote ethical cultures and transparency in the private and public

private sectors. Relatedly, Iodsa, (2016) highlights that the King IV Report supplements the existing legislation on accountability, service delivery, and socio-economic development within organisational management processes. The collective contribution of the King I, King II, King III, and King IV Reports is focusing the spotlight on governance frameworks (Ferguson, 2019) and the implications of the frameworks in the management of government affairs and service delivery (Mokgopo, 2016). In addition to providing guidelines on ethical and effective leadership (Chauke 2019) and improvement of resources management in the public sector (Gali, 2020).

Erasmus and Matsimela, (2020) state that the King IV Report codes of corporate governance highlight the gaps in public sector finance and the MFMA concerning effective performance monitoring (De Lange, 2019). Jiyane (2020:3) argues that the King IV Report on governance in public institutions is a valuable code that promotes the enforcement of sound governance within local governments which are under pressure with respect to improving efficiency and effectiveness (Olivier 2017:3).

### **1.3 Municipality sector governance**

The municipality Finance Management Act legislation introduced in 2003 provides guidelines for setting up governance systems and policies in Municipalities. The King Report codes of corporate governance supplement the Municipal Finance Management Act (MFMA) by outlining governance processes for Municipalities (Erasmus & Matsimela, 2020). The Municipal Finance Management Act 2003, and the King IV Report assign the municipality responsibility to an Accounting officer mandated to ensure sound financial management (Jiyane, 2020). The Municipal governance legislation incorporates the 1997 Rural development framework within each Municipality's plans, and objectives in efforts towards enhancing economic development in poor areas and municipal performance improvement (Ramaphakela, 2015). The rural municipality development plan prioritises the development of poor communities and infrastructure and strives to reduce unemployment reduction, improve service delivery and economic growth.

Municipal policies are expected to develop strategic plans that embrace integrated development planning, local economic growth, and development frameworks (Afeis Corplan. 2013). The power and responsibilities for the delegated framework are bestowed to the Mayor, Council, and Municipal management and prescribed in the Municipal Structures Act. While the Integrated Development Plan (IDP) is a framework and mechanism for the development of Municipal plans guided by the municipal budget as per the Municipal Systems Act.

The King Report IV principles reinforce the various pieces of legislation such as the Municipal Finance Management Act on the need to ensure oversight, ethical conduct, and effective performance (De Lange, 2019). Jiyane (2020) stated that the King IV Report on governance in public institutions is a valuable code for enforcing sound governance and proper application of the MFMA and respective legislation for efficiency in service delivery. In addition, the King IV Report presents a seven-part holistic approach to governance in private and public institutions (Ferguson, 2019). Public governance seeks to promote the development and implementation of public policy (Osborne, 2006; Sale, 2013). Olivier (2017). Failures in the governance systems are mainly due to the absence of proper monitoring (Roux & Nyamukachi, 2005). Notwithstanding the reinforcement of the corporate governance systems and procedures, nothing much has been done to curb the prevailing tendencies of corruption, fraud, mismanagement, and irresponsible actions (Ambe & Badenhorst-Weiss, 2012).

The Municipal Systems Act of 1998, stipulates that the Local Government Council is the supreme structure at the Local government level empowered to decide on the strategic direction and to ensure that stakeholders participate in the processes of the Municipality administration. Further, the Municipal Systems Act defines the duties of Municipal Councils to ensure and promote the effective management of resources, fairness and accountability in the governance processes in service delivery. In addition to the responsibilities for promoting economic growth, development and coordination of community participation in the decision- making processes and consultation in areas that concern their welfare.

## **1.4 Municipal establishment and governance**

The Municipal Systems Act of 1998, stipulates that the Local Government Council is the supreme structure at the Local government level empowered to decide on the strategic direction and to ensure that stakeholders participate in the processes of the Municipality administration. Further, the Municipal Systems Act defines the duties of Municipal Councils to ensure the effective management of resources, fairness, and accountability in the governance processes in service delivery. In addition to the responsibilities for promoting economic growth, development, and coordination of community participation in the decision-making processes and consultation in areas that concern their welfare. The White Paper Local Government 1998 defines the joint mandates for the local governments and traditional leaders that seek to ensure the participation of all stakeholders, effective delivery of services, economic development, and effective governance of financial and administrative resources.

## **1.5 Problem statement**

The Auditors' Reports highlight poor corporate governance resulting in deviations from expected norms, ethical standards, and values in most South African Municipalities (Abid & Ahmed, 2014; Thabane and Snyman-Van Deventer, 2018). De Visser and November (2017) point out that financial management, financial reporting, and governance challenges in municipalities account for poor financial performance and weak internal controls resulting in poor service delivery (Chinniah, 2015 & Sierak, 2015). Most Municipalities lack coordinated leadership to implement the legislative mandates (South African Law Reform Commission, 2019) which is compounded by political interference in administration thereby negatively impacting financial management, professionalism, and ethical conduct (Kroukamp & Cloete, 2018). Subsequently, the failure in public financial and corporate governance has led to municipalities failing to deliver services to the people, a decrease in local revenue generation and collection, and dwindling investment opportunities. (Chikulo, 2017). Further, challenges in the governance systems of the municipality are linked to poor leadership and failure to facilitate administrative and technical alignments in line with

the corporate governance expectations (Nyamita, Dorasamy & Garbharran, 2015; Zonke, 2016; Chikulo, 2017).

Notwithstanding the legislative provisions and compliance structures and mechanisms, The Greater Tzaneen Local Municipality has struggled with ensuring sound corporate governance evidenced by poor compliance and implementation of governance structures, frameworks, rules, and processes (Fourie, 2018). 2013/14, and 2014/15 Annual audited reports gave The Greater Tzaneen local municipality qualified audit opinions (Greater Tzaneen Municipality, 2016). The qualified audit opinions mainly cited poor corporate governance methods (Greater Tzaneen Municipality Annual Report, 2014/15:41-44). The Auditor-General findings cited non-compliance to governance systems due to a lack of consequence management, poor financial management, procurement flaws, and reporting systems which negatively impacted service delivery (Greater Tzaneen Municipality Annual Report, 2014/15:41-44).

The 2015/16 and 2016/17 Municipality Audit Reports returned unqualified audit reports stating that the previously cited issues had been addressed. However, for the 2017/18 and 2018/19 financial audits the Greater Tzaneen Municipality received qualified audit reports which cited non-compliance to the policies, bidding processes, delays in paying suppliers, poor resources processes, and lack of grant management systems. The audits reflect that the municipality has challenges with service delivery, implementation of systems, and adherence to expected practices and conduct (Bikam & Chakwizira, 2021). The issues faced by the Greater Tzaneen Municipality relating to poor public sector financial management and corporate governance are not new to the public sector in South Africa (Nyamita, Dorasamy & Garbharran, 2015). The lack of prudent financial management in public institutions has led to the misappropriation of resources (Zonke, 2016) when municipalities are increasingly expected to ensure that the community under their jurisdiction receives prescribed services. The Greater Tzaneen Municipality local government administration indicates failures in corporate governance resulting in diminishing economic growth opportunities and service delivery.

The study evaluates the stakeholders' perceptions of the factors influencing corporate governance and implications at the Greater Tzaneen Municipality in the Limpopo Province.

### **1.6 Aim of the study**

The study examines stakeholders' perceptions of corporate governance and implications for service delivery at the Greater Tzaneen Municipality in Limpopo Province.

### **1.7 Research Objectives**

The following study research objectives were formulated:

**RO1:** To examine stakeholder perceptions on the factors influencing corporate governance at The Greater Tzaneen Municipality.

**RO2:** To evaluate the relationship between legislative provisions governing corporate governance and practices in the Greater Tzaneen Municipality

**RO3:** To assess the implications of corporate governance on the management and leadership of the municipality.

**RO4:** To develop a corporate governance model to guide policymakers, municipality management and stakeholders.

### **1.8 Research questions**

What are stakeholders' perceptions of corporate governance in the Greater Tzaneen Municipality?

#### **1.8.1 Research Sub-Questions**

**RQ1:** Do internal and external stakeholders have the same perceptions of corporate governance in the Greater Tzaneen Municipality?



**RQ2:** Which factors are influencing corporate governance systems in the Greater Tzaneen Municipality from the point of view of internal and external stakeholders?

**RQ3:** How do the factors identified by the stakeholders contribute to corporate governance in the municipality?

**RQ4:** Which is the ideal model of corporate governance that can assist and benefit municipalities to improve their performance?

## **1.9 Theoretical framework**

The theoretical framework underpinning this study draws on the theories following theories: Stakeholder Theory to assess the perspectives of internal and external stakeholders on corporate governance (Hawrysz & Maj, 2017), Political Theory (Strauss, 2010; Dryzek et al., 2011; Matolino, 2018; Peters, 2010 and Tshishonga 2016), Resource Dependency Theory (Pfeffer and Salancik, 1978; Archibald, 2007; Hillman, 2009; Davis & Cobb, 2010; Abid et al. 2014; Delke, 2015; Archibald, 2017; Cuervo-Cazurra, Mudambi & Pedersen, 2019 Caillier, 2020; and Transaction Theory (Williamson 1975, 1979, 1985; Ghoshal & Moran, 1996; Young, 2013; Barasa (2018), Akbar & Tracogna, 2018; Darabi and Jalali 2019; Rindfleisch, 2020).

Stakeholder Theory postulates that the inclusion of stakeholders in the management processes of organisations contributes positively to sustainability and value creation (Horisch, Schaltegger & Freeman, 2020). In addition, Stakeholder Theory highlights that stakeholder interests and relationships influence the contributions to the understanding of management outcomes (Rose, Flak & Sæbø, 2018).

Theoretical propositions on corporate governance are examined to understand the management and institutional governance emerging from properly managed systems, processes, and practices (De Villiers & Dimes, 2021). Understanding Stakeholders' interests in corporate governance are vital for Municipality to effectively monitor and account for resources (Keay, 2017). The study critically evaluates the factors

influencing governance, control, and accountability from the perspectives of the stakeholders (Madhani, 2019; Khaile, 2020).

## **1.10 Research Methodology**

### **1.10.1 Research paradigm**

The study adopted the interpretivism paradigm to uncover the multiple interpretations and several layers of the phenomena to create new, richer understandings and interpretations of the social world and contexts. The aim was to understand stakeholders' perceptions of the factors influencing corporate governance at the local government level. The study used various techniques, to interpret findings from the primary data collected through interviews and questionnaires from diverse stakeholder groups.

### **1.10.2 Research design and approach**

The study adopted the case study design to explore, understand and explain a phenomenon within the context in which it occurs. With qualitative approach complimented by descriptive statistics enhanced triangulation in understanding the broad spectrum of stakeholder perspectives of corporate governance within the Greater Tzaneen Municipality. The adoption of quantitative research techniques helped with collecting information for statistical quantification and analyses. A combination of quantitative and qualitative data provides an in-depth understanding of the problem compared to in situations of standalone approach (Creswell & Creswell, 2017).

### **1.10.3 Research strategy**

The study adopted a case study strategy, to gain a deep understanding of stakeholder views on corporate governance and factors that affect the process at the local government level. Detailed qualitative data augmented by descriptive quantitative data

was collected to inform the study research with in-depth insights and a richer understanding of phenomena within the defined study context.

#### **1.10.4 Sampling approach**

The study selected participants who were deemed to have the required knowledge and understanding of the key issues of research interest (Denieffe, 2020). Purposive sampling was used to select the diverse internal, external and special interest stakeholders from the target population (Creswell & Creswell, 2018:304; Cohen et al., 2017). The consideration for purposively selecting the participants was that they were best placed to answer the research objectives and questions.

#### **1.10.5 Data collection**

Multiple methods were employed to collect primary data for the study. The main data collection methods were semi-structured interviews and Questionnaires. The study's self-administered questionnaire was adopted supplemented by an emailed Google form.

#### **1.10.6 Data collection instrument**

The study used semi-structured interview schedules and self-administered questionnaires. The instruments were pilot tested and adjusted accordingly prior to conducting the main study. The interview guide used applied to guide one-on-one individual interviews in conformance with the Covid-19 protocols which were in place during the period the study was conducted. Self-administered questionnaires were handed in person and emailed to some of the participants who consented to that mode to complete and return the questionnaires.

#### **1.10.7 Data analysis**

Content and thematic analysis were used to identify key themes that emerged from the data (McKinley & Rose, 2019). The researcher coded and interrogated the various meanings discerned from the responses (Preiser et al., 2021; Saunders, Lewis & Thornhill, 2019) on factors influencing corporate governance processes in the Greater Tzaneen Municipality. Respondents' answers were grouped according to common themes. The thematic analysis was conducted across and between the data from the interviews and questionnaires to provide interpretations of patterns that emerged from the data. Descriptive statistics were used to analyse and present biographic information such as age group, educational background, gender, and role of the participants. The frequency and percentages of the information were presented in Tables and Bar graphs in Chapter 4. Descriptive statistics were used to analyse and present the biographical information and multiple-choice questions. SPSS software was used to analyse and present the descriptive statistics, pie charts, and bar graphs (Creswell & Creswell, 2018:218; Schabenberger & Gotway, 2017; Miles, Huberman, & Saldaña, 2018).

#### **1.10.8 Ethical considerations**

The researcher obtained ethical clearance from the University of the Western Cape under Ethics Reference Number: HS18/10/21 (Appendix 1) and a letter indicating consent to conduct research by the Greater Tzaneen Municipality (see Appendix 10). The researcher obtained written and verbal informed consent from participants prior to conducting interviews and sending questionnaires. The participants were informed that the study was for academic purposes and that there was no remuneration to participate, and that their names and information which may identify them will remain confidential and will not appear in the report.

The Skills Development section of the Municipality Human Resources Department, helped the researcher by informing and encouraging all internal stakeholders to participate in the study. The researcher had obtained consent from external stakeholders and special interest stakeholders who participated in the study and including community leaders, councilors, royal headmen, and leaders. The researcher

obtained signed consent and explained the purpose of the study, confidentiality and anonymity, and informed participants of their right to withdraw from the study at any time during the interviews.

### **1.11 Definitions of Concepts**

*Stakeholders*: refers to significant groups of local community members, leaders, businesses, public officials, and civil society organisations who geographically reside within the municipality area affected by the local economic activities and service delivery (Ndaguba & Hanyane, 2019).

*Corporate Governance*: This refers to an assurance measure aiming to attain a return on investment for stakeholders (Vorster & Marais, 2014).

*Financial Performance*: This refers to the level of performance of business resources over a specified period, indicating overall gains, profitability, and losses that inform the performance of the organisation (Cho, Chung & Young, 2019).

*Local Government*: refers to a demarcated geographical area, comprising towns, urban areas, villages, farms, and cities controlled by the enforcement of By-laws, and policies, and mandated to deliver services to the designated communities (Einstein, Palmer & Glick, 2019).

### **1.12 Outline of the Thesis**

*Chapter 1*: The chapter presents the introduction and background, significance, aim, research, and research objectives.

*Chapter 2*: outlines and describes the legislative framework and context within which Municipalities operate highlighting the key guiding Acts of Parliament and relevant specific statutes and provisions.

*Chapter 3:* reviews and critiques theoretical frameworks, relevant literature, and empirical research evidence underpinning the study, the research gap and presents the conceptual framework for the study.

*Chapter 4:* presents the research methodology and rationale for the research design, the underpinning ontological and epistemological philosophies, the research approach, data collection methods, analysis, credibility, trustworthiness components, and ethical considerations.

*Chapter 5:* presents the research findings and discussions, interpretation, and discussion.

*Chapter 6:* presents the conclusions and recommendations and areas for future research.

### **1.13 Significance of the study**

Good corporate governance enhances the capacity of Councils to lead Municipalities toward goal achievement under the guidance of ethical institutional leadership structures (King IV, 2016). Municipalities in South Africa have challenges with revenue generation, internal skills capacity, and resource management (Mulamba & Tregenna, 2019). Adherence to codes of corporate governance in government institutions protects the interests of those they serve (King IV, 2016:79). The participation of stakeholders in policy discussions and forums in their communities promotes accountability and democracy (Zondi, Nzimakwe & Mbili, 2017). Rasila (2019) points out that accountability in government institutions raises hope for improvements in service delivery. The study explores stakeholders' perceptions of the factors influencing corporate governance at the Greater Tzaneen Municipality in Limpopo Province.

### **1.14 Summary**

This chapter presented the introduction of the study in the Greater Tzaneen Municipality. The justification and rationale for corporate governance in the municipal context, an overview of the municipal sector governance structures, the problem

statement, aim and objectives and the significance of the study, and research questions that informed the study. This chapter further presented the theoretical framework, and provided a brief description of the methodology followed in conducting the study.



## **CHAPTER 2: LEGISLATIVE CONTEXT OF GOVERNANCE IN MUNICIPALITIES**

### **2.1 Introduction**

This chapter presents the legislative governance context of municipalities as enshrined in the South African Constitution and enabling Acts of Parliament. The primary focus is to highlight the relevant key pieces of legislation, institutional frameworks, procedures, and policy guidelines that underpin the governance of Municipalities and local governments in general.

### **2.2 Local government context**

The White Paper Local Government 1998 defines the joint mandates for the local governments and traditional leaders to ensure the participation of all stakeholders, effective delivery of services, economic development, and effective governance of financial and administrative resources. Monkam (2014) points out that the following Municipal categories are, Metropolitan municipalities constituted as large urban area municipalities classified under Category A. While, Category B local municipalities cover smaller and medium jurisdictions located primarily in urban areas. Lastly, Category C cover district municipalities geographically spread over several local municipalities.

The local government legislation aims to ensure community participation in decision-making with respect to resource management, ensure legitimacy and local compliance with the policies, and control measures prescribed by policymakers (Nared & Bole, 2020:4). The legislation provides the political and economic legislative framework for directing municipal administrative governance and structures for resource allocation and activities (Ranchod, 2020). The legislative framework provides Municipalities with implementation measures toward fulfilling service delivery obligations (Enwereji & Potgieter, 2018) while the participatory budgeting approach seeks to enhance the fair distribution of resources (Farinosi et al. 2019).



The stakeholders participation is enshrined in the legislation to ensure they contribute to crafting the resource management and financial decisions (Thesari, Trojan & Batistus, 2019). The management of public resources is guided by the legislation and for the Municipalities, stakeholder views are expected to be integrated into the crafting of key resource allocation decisions (Nared & Bole, 2020:102). The participation of communities in resource planning increases the entrenchment of democracy in public administration planning by citizens to ensure sustainability and lawful outcomes (Wamsler et al.2020). The process provides an important avenue for stakeholders to take active responsibility in interrogating the municipal compliance processes in line with the national transparency agenda (Michener & Nichter,2022). Equally, the revenue generated by municipalities should be democratically managed and guided by public administration policies to ensure commitment toward delivery of public goods and services (Liao & Schachter, 2018).

The legislation framework requires that members of community are involved in the planning and execution processes, they have the right to access of information about the allocation of resources in community meetings (Nared & Bole, 2020:104). The consultation process is deemed to generate new ideas and raise financial consciousness (Wamsler et al.2020) thereby affording civil society groups to play an active role and lobby legislators to enact laws, ensure compliance and limit political opportunism in local governance (Nkwe & Ngoepe, 2021). The municipality stakeholders have a joint responsibility to actively coordinate the legislative prescripts and adoption of preventative measures and enforcement of risk control measures to deal with corruption within the municipal structures (Marchenko, Akimova & Akimov, 2021). However, Municipalities experience setbacks as some leaders try to bypass the legislative system and transparency procedures in promoting self-serving political and electoral interests (Michener & Nichter,2022).

Local governments are expected to comply with internal control systems by ensuring that the systems are effective and practically functional (Yasin, Artinah & Mujannah, 2019). Farneti, Guthrie, and Canetto (2019) state that operational functions should support and improve credibility and integrity in public administration. Compliance with

legislative mandates should be enforced through regulations that enforce transparency, trust, and sustainability reporting in Municipalities (Bakarich, Castonguay & O'Brien, 2020). Farneti, Guthrie & Canetto, (2019) point out the underlying legislative imperatives for ensuring best practices, transparency, and reliable public sector organisational assurances. The effective implementation of legislation ensures credible reporting, processes, and structures thereby minimising the inherent risks in municipalities' governance processes (Cooper, Downer & Faseruk, 2019).

## **2.3 An overview of the municipal establishment and system**

### **2.3.1 Establishment of local government**

The post-1994 democratic government of South Africa embarked on a process of embedding the provisions of the new Constitution into local governance in 1996. The establishment of the local government is defined under Chapter 7 Section 151 (1) of the National Constitution. The enactment of the Local Government Transition Act (LGTA), 209 of 1993 laid the foundations of the espoused values expected at local government levels. Importantly, the LGTA Act was instrumental in the restructuring of the local government structures through the setting-up of transitional executive councils comprised of key stakeholders at the Provincial levels. The LGTA demarcated and defined different types of Municipalities as either District, Rural, Transitional local, Metropolitan local, and Transitional Metropolitan Council.

The Local Government Transition Act (LGTA), under Section 10G provides guidelines for the financial management processes that promote transparency in the local government sector. In turn, the LGTA empowers the Chief Executive Officer (CEO), that is the Municipal Manager of each Municipality to manage the budget and expenses, coordinate contracts for goods, and award services contracts procedurally. The Municipality is mandated to provide water, sewage, and sanitation, electricity in collaboration with relevant agencies and Eskom respectively. Further, the Municipality is mandated by law to provide refuse removal and fire-fighting services to the

communities and businesses in the area. Key services that should be provided by Municipalities include developing provisions for land use, road networks and upgrading of related infrastructure projects, and public transport in collaboration with respective government bodies. Further to maintaining Parks and Recreational areas, providing Library services to the communities, and promoting local tourism and health services in collaboration with the Departments of Tourism and Health respectively.

The Whitepaper on Local Government (WLG) (1998) entrusts traditional leaders in communities with the responsibilities of ensuring the provision of efficient administrative systems and supporting communities when dealing with State institutions. Thus, the primary focus of the White Paper on Local Government (1998) was the incorporation of African traditions and customs into the modern corporate governance of Councils and provided guidelines on the establishment, systems, measures, and methods for effective participation in the Municipal corporate governance structures. Large traditional kingdoms are mandated to work together with District Municipalities. Further, the White Paper Local Government (1998) prescribed the role of traditional leaders at the local government level to ensure the participation of all stakeholders in the management of financial, and administrative resources, delivery of services, and development within the respective Municipal areas.

### **2.3.2 Categories of Government structures**

Municipalities are established under Section 155 of Chapter 7 and categorised as follows: Section 155(1) (a) defines Category A Municipalities and structures that are led by a Municipal executive which is granted the authority to run the affairs in the designated jurisdiction. Section 155(1) (b) defines Category B Municipalities that are led by a Municipal executive, granted legislative authority over the designated jurisdiction. In turn, Section 155(1) (c) defines Category C Municipalities as entities composed of more than one municipal jurisdiction, led by a Municipal executive, and granted legislative authority over the designated municipal areas.

The Municipal Systems Act of (1998) stipulates that the Local Government Council is the supreme structure in local governance matters and is granted powers to chart the strategic direction in compliance with the provisions of the White Paper on Local Government (1998). Further specifying the duties of the Council in terms of the management of financial and non-financial resources, ensuring accountability coordinating, and participation of stakeholders in the service delivery, economic growth, and development strategies of the respective Municipal area. Table 2.1 below summarises the key governance legislative Acts of Parliament that govern the operations of Municipalities in South Africa.

**Table 2.1: Municipal Governance Acts**

<b>Constitution Chapter/Section/Act</b>	<b>Role and Responsibility</b>
The Municipal Structures Act 117 of 1998	Provides guidelines on constituting oversight structures and powers that are exercised by the Executive Mayors and Mayoral committees in Municipal administration. Further defines the types of municipalities' categories and powers.
The Public Administration Management Act 11 of (PAMA) 2014	Reinforces the core values that promote professionalism, ethics in public institutions and compliance with the norms and standards in the corporate governance of public institutions
The Promotion of Access to Information Act No 2 of 2000	The act seeks to protect people and sensitive information and states that customer records should be kept confidentially to prevent harm to consumers. Municipalities are obliged to comply with the provisions of the Customer Protection Act No 71 of 2008 when interacting and rendering services to the community.
The Municipal Systems Act 32 of 2000	Prescribes the Municipal structures, processes, the conduct of administrative affairs, and service delivery requirements.
The Division of Revenue Amendment Act 15 of 2015	Stipulates guidelines on the implementation of revenue management strategies in terms of the procedures for the collection and management of revenue. Municipalities are authorised to generate revenue support and improve debtors' management in compliance with stipulated Municipal reporting processes
Municipal Property Rates Amendment Act 29, 2014	Provides guidelines on chargeable rates on property and revenue percentages that should be raised from each category of property, exclusions, exemptions, and rebates.
Preferential Procurement Policy Framework Act No 5, 2000	Supports the previously disadvantaged groups who experienced unfair discrimination during the apartheid era. The aim is to ensure that previously discriminated groups are prioritized in awarding procurement and bidding processes in the Municipalities
Municipal Finance Management Act 56, 2003 (MFMA)	Provides guidelines on governing finances of Municipalities and Municipal entities to ensure compliance with financial policies

**Source:** Researchers' own work

The Electoral Commission South Africa (2016), prescribes the roles of elected Councillors and the political administration of municipalities to ensure unity of purpose and tolerance amongst Councillors from different political parties, and internal and external stakeholders for the effective achievement of developmental goals. The Electoral Commission South Africa (2016) categorises Municipalities for electoral processes into three classes namely: local municipalities consisting of undeveloped rural areas and towns incorporating two hundred and seven (207) local municipalities; district municipalities comprising forty-four (44) district municipalities and granted the constitutional responsibility to supervise local municipalities and metropolitan municipalities which comprise of eight (8) bigger cities. Every municipality in the various classes or categories is mandated to have executive management comprising the Municipal manager and Executive directors employed on five year contracts. The Electoral Commission South Africa (2016) defines the division of work between executive management and elected councillors. Councillors are elected every five years on a proportional representation system to serve in Local and Metropolitan Municipalities. Whilst Councillors in the District councils are partly elected through proportional representation.

#### **2.4 Legislation governing local government**

The South African constitution has specific chapters that focus on ensuring governance and management systems at the municipality levels (Risimati & Gumbo, 2019). The inherent ideological disagreements on the local government structures arising from different political players define the processes allow for decision makers to adapt and contest the implementation of legislative frameworks (Cayton, 2021). However, councillors and municipal administrators are implored to protect the integrity and reputation of municipalities when implementing legislative instruments (Veiga & Veiga, 2019). The emphasis of adherence to legislative instruments seeks to minimise the inherent challenges in the implementation of collective actions concerning oversight roles, political tensions and policy interpretations in local government arena

(Onyango, 2020). Simatele, Dlamini & Kubanza, (2017) highlight that legislative and policy instruments provide stakeholders with guiding frameworks for conducting Municipal affairs.

Table 2.2 below summarises the key Chapters and sections of the South African constitution that govern local governance structures.

**Table 2.2: Constitution of South Africa: key chapters and sections**

<b>Constitution Chapter/Section</b>	<b>Role and Responsibility</b>
Chapter 2	Ensure that the rights, human dignity, and freedom that promotes non-racialism. And that
Chapter 2-Section 7	Ensures that fundamental democratic rights and values of every citizen in the municipality are promoted in access services.
Chapter 3	Outlines the role of the Cooperative government
Chapter 3- Section 41 (1) (c)	specifies the responsibility of the Cooperative government in the provision of transparent, effective, and coherent government systems
Chapter 6	Spelt out the roles and responsibilities of the Provinces and the legislative responsibility of the Provincial legislatures
Chapter 6- Section 139	Affirms the powers vested with the Provincial government to intervene in local government affairs
Chapter 6- Section 139(1) (a)	enforces giving directives to Municipal councils to achieve the man obligations while the minimum standards for rendering services in the Municipalities
Chapter6-Section 139(1)(b)(i-iii)	Maintains the economic unity around provinces
Chapter 6-Section 139	Provincial governments may dissolve the Municipal councils and appoint Administrators
Chapter 7- section 152(2) and (3)	Provides provisions for ensuring good administrative and financial capacity in public sector
Chapter 7- Section 152(1)(a)	Empower Councils with the rights to govern the Municipality
Chapter 7-Section152 (b).	Policies, strategies, and municipal goals based on the legislated frameworks, and the provisions for the delivery of services to the community
Chapter 7-Section 153(a)	Prescribes the budgeting and administration process that should be adhered to by the Municipality in prioritizing the delivery of the basic needs
Chapter 9- Section 181 (1)(a)	Provides the governing principles for Public Protector. Public protector helps in ensuring corporate governance in municipality

Chapter 9-Section 182	Public protector Investigate the conduct of public institutions and ensure compliance, and report any misconduct, and prescribe remedial action
Chapter 9- Section 181 (1)(e)	Indicates the governing principles of Auditor general in public sector institutions audit
Chapter 9-Section 188 (1)(b)	Grants Auditor General powers to audit all Municipalities and local government institutions
Chapter 9- Section 190	Confers the Electoral Commission to the responsibility for managing elections in a free and fair manner. That Municipalities are run by Councils which are elected after every five (5) years, that Councillors in Local municipalities and Metropolitan municipalities are elected
Chapter 10- Section 195	Outlines the basic principles and values which govern public administration to ensure professionalism, ethical conduct and upholding high standards and rendering the best value service
Chapter 10-Section 196	Provides oversight functions of the Public Service Commission (PSC) over the entire public sector to do investigation, monitoring, and evaluation of the administration of all public institutions
Chapter 10- Section 197	Guides on adherence to fair process guidelines in appointing employees in the Public service
Chapter 10- Section 214(c)	Defines the parameters for the allocation of revenue by the national government to Municipality qualifies and the respective conditions
Chapter 10- Section 214(2) (d)	Stipulates that revenue provided to the Municipalities by the national government is ring-fenced for the provision of basic services
Chapter 10-Section 214(2) (e) and (f)	The allocation of Municipal revenue to ensure capacity and developmental needs
Chapter 10-Section 215	Guidelines for ensuring transparency, effectiveness, and accountability in the financial management of the municipalities and the municipal budgeting process
Chapter 10- Section 217	Authorises local governments to raise their revenue in complementing the revenue received from the national government
Chapter 10- Section 229	Defines the powers granted to the Municipality in the determination of property rates and surcharges for chargeable services
Chapter 10-Section 230A	Grants Municipality Councils powers to raise capital through laid down prescripts of the law

**Source:** Constitution of South Africa

Amendments and additions to the legislation governing the Local governments are introduced by the Parliament of South Africa through consultation with the Minister of Cooperative Governance and Traditional Affairs and key stakeholders who include

Provincial governments and members of the Executive Council (MEC). Broadly, the local government legislative instruments seek to ensure effective coordination of governance processes within the policy spaces and structures within the Municipal Councils (Cayton, 2021). Municipalities have the Constitutional right to govern and decide on developmental initiatives (Napier (2018) in consultation with the Political parties represented in the Council and Integrated Development Plan Committee processes. Policies outline the executive decision-making processes, the role of Political parties in the Council, decision making, and implementation of Executive policies. Further defining managerial policies that guide executive management on the implementation of political policy and operational policies at lower levels. Table 2.3 summarises the key Acts of Parliament on local and municipal governance in South Africa.





**Table 2.3: Acts of Parliament**

Act by Parliament	Role and Responsibility
The White Paper Local Government 1998	Was created for municipal transitional purposes for the joint mandates for the local governments and traditional leaders sought for the participation of all stakeholders, to delivery of services and economic development
Municipal Systems Act of 1998	Defines the municipal council as the supreme structure at the Local government level for the strategic direction of the Municipality administration. Municipal Councils expected to ensure the effective management of resources and accountability in the governance processes.
Local Government Transition Act (LGTA), 209 of 1993	Provided the Local government structures through the setting-up of transitional executive councils comprised of key stakeholders at the Provincial levels. Which influenced the establishment of local Government Chapter 7 Section 151 (1) of the national Constitution
The Promotion of Access to Information Act No 2 of 2000	The Act stipulates that all the information and records of the customers should be kept confidential and protected. Municipal and Council officials as well as stakeholders are required to comply with the law
The Public Administration Management Act 11 of (PAMA) 2014	The Act supports the f corporate governance core values and professional ethics in public institutions. Act defines the expected norms and standards and promotes the upholding of high levels of ethical standards compliance in the conduct in public administration
The Municipal Structures Act 117 of 1998	Defines the boundaries, the name, category, type, and number of Councillors. provides guidelines on the composition of the Municipality Council members. The guidelines on the Metropolitan and Local council election processes
The Division of Revenue Amendment Act 15 of 2015	Stipulates guidelines on the formulation and implementation of revenue management plans, strategies and procedures for the collection and management of revenue, expenditure
Municipal Property Rates Amendment Act 29, 2014	provides guidelines on chargeable rates on property and revenue percentages that should be raised from each category of property, exclusions, exemptions, and rebates. The ratepayers are expected to make payments based on the kind of business or property occupations and usage.
Preferential Procurement Policy Framework Act No 5, 2000	The primary goal of the Act is to support and benefit the previously disadvantaged groups who experienced unfair discrimination during the apartheid era. The aim is to ensure that previously discriminated groups are prioritized in awarding procurement and bidding processes in the Municipalities.

	The pre-qualifying criteria to advance designated groups, the tenderer meets the B-BBEE status criteria. that the entity is 51 percent black-owned and 51 percent black youth, 51 percent women, 51 percent black people with disabilities, and 51 percent black people living in the townships or rural area
Municipal Finance Management Act 56, 2003 (MFMA)	Governs the financial affairs of Municipalities and Municipal entities to ensure compliance with financial policies. The primary focus of MFMA is to strengthen the internal audit functions and ensure that public spending meets the budgetary requirements and mitigate risk and controls.
Public Finance Management Act no. 1, 1999	PFMA provides guidelines for the management of finance and treasury controls to ensure the preparation and presentation of credible financial statements. Seeks to raise standards in public sector accounting and guidelines for accounting officers in public institutions to act responsibly and ensure that expenditures, revenue, assets, and liabilities effectively managed and accounted for at all levels of government.
Broad-Based Black Economic Empowerment Act (B-BBEE) Act No 53 of 2003	Policies aimed at correcting historical injustices through opening access to government business opportunities by previously discriminated racial groups. All organs of the State are mandated to apply qualification criteria for awarding preferential procurement policy based on the B-BBEE Act. strive towards promoting the transformation agenda. Thus, leaders of government institutions and policymakers are guided by the Act to empower South African society particularly black-owned businesses
National Water Act No 36, 1998	Provides guidelines for the establishment of structures that hold water resources and requisite management control of the water resources as a scarce resource. Water resources safeguarded and ensure the management and control of catchment areas. Overall, Municipalities are expected to govern water resources in their respective areas of jurisdiction and to work with the Water Boards to ensure that catchments are maintained and repaired by implementing effective control measures for the dams and rivers.
National Environment Management Waste Act No 59, 2008	Obliges Local governments to provide waste management services for the communities and to implement waste management policies to reduce waste and environmental impacts, and prevent pollution of the environment from hazardous waste materials produced by economic sectors through effective disposal and proper recycling. Section 9 of the Act gives Municipalities powers and authority on waste management and incorporation of waste strategies under the IDP and Municipality policies.

Electricity Regulation Act No 4, 2006	Provides guidelines to ensure the development of effective and sustainable electricity infrastructure and a long-term electricity supply in the country. Regulatory powers for an entity to qualify for an electricity license with respect to transmission, generation, and distribution of electricity. Licenses for electricity are granted for exporting, importing, and trading electricity. Further, the electricity regulator is empowered through related Agencies to assist in the setting of electricity tariffs. Section 16 of the Act, states that the tariff principles for the Municipalities should ensure economic efficiency in the provision of electricity services.
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**Source:** Constitution of South Africa

### **2.4.1 Finance governance policies at Local Government level**

The National and Provincial Treasury Departments are mandated to support Municipalities in the implementation of policy frameworks on financial management and audit in line with government policies. The key Acts of Parliament that govern financial management in Municipalities include the Municipal Finance Management Act 56, 2003 (MFMA) and Public Finance Management Act no. 1, 1999. The Municipal Finance Management Act 56, 2003 (MFMA) prescribes how the financial affairs of Municipalities and Municipal entities should be carried out. to ensure. The primary focus of MFMA is to strengthen compliance with financial policies by prescribing the conduct and procedures to be followed in the internal audit functions to ensure that public spending meets the budgetary requirements and mitigates risk to the control systems and procedures. While, the Public Finance Management Act no. 1, 1999 (PFMA) provides guidelines for the management of finance and treasury controls that guide the preparation and presentation of credible financial statements. The primary focus of PFMA is to raise standards in public sector accounting through prescribing guidelines that should be followed by accounting officers in public institutions to ensure that expenditures, revenue, assets, and liabilities are effectively managed and accounted for at all levels of government.

Further, the Generally Recognised Accounting Practices (GRAP) provides guidelines on the standards that have to be applied in preparing annual financial statements.

GRAP specifies the accounting standards and procedures for the public sector institutions and government departments in the preparation and presentation of financial reports, accounting policy updates, changes in estimates and Investments.

## **2.5 Municipality Support Institutions**

The Provincial and National Departments are mandated to support municipalities in different capacities. The Department of Cooperative Governance and Traditional Affairs (Cogta) plays an oversight role in the policy and strategy implementation for the Municipalities. Specifically, Cogta supports the Municipalities with the provision and implementation of the Municipal Infrastructure Grant (MIG) that addresses infrastructure projects for basic services such as electricity, water, and roads for the communities. Further, Municipalities are supported in the implementation of economic growth-oriented Local Economic Programme (LED) programs, and Community Work Programmes (CWP) for services that enable the unemployed to participate in community work or projects within the poor communities. The White Paper-Local Government 1998 (WPLG) and Municipal Systems Act (MSA) mandate Cogta to provide the back to basic support for Municipalities in areas such as IDP, capacity building, financial management, governance, and implementation of the Municipal Property Rates Act.

### **2.5.1 National Government**

#### **2.5.1.1 Department of Finance: The National Treasury and Provincial Treasury**

The National Treasury has the responsibility to promote national fiscal policies as well as the crafting of macroeconomic policies and to support municipal entities with financial management, and compliance with the accounting regulatory provisions (Letsoalo, & Motubatse, 2019). Municipalities account for a bigger percentage of the public sector budget. Thus, the delivery of developmental objectives and mandates by the government requires capacity development to ensure the effectiveness and efficiency of public spending (Cembi, 2019). The national treasury provides the

enabling framework and monitors public spending, management, governance, and accountability of public funds (Cembi, 2019). The National Treasury is responsible for the enforcement of adherence by Municipalities to the conditions for the allocated funds (Moema, 2019).

Motubatse and Mashele, (2018) states that the National Treasury coordinates the Provincial and various parts of government on the implementation of departmental projects, supports capacity building, and administration of consequences for the mismanagement of public resources (Moema, 2019). In addition, the National Treasury collaborates with Municipalities on debt management and raising revenue collections. Chapter 13 of the Constitution mandates the National Treasury to delegate some of its responsibilities to the Provincial Treasury. The intergovernmental financial relations are coordinated by the National Treasury which is responsible for monitoring the budget, and ensuring reasonable levels of adherence to expenditure, control and revenue management (Letsoalo, & Motubatse, 2019). Provincial and National Treasuries are mandated to monitor the financial health of public institutions and ensure full compliance with the financial legislation (Thokoa, Naidoo & Herbst, 2022).

### **2.5.2 Parliament: National Assembly and National Council of Provinces**

The Parliament of the Republic of South Africa was established under Chapter 4 Sections 42-82 of the Constitution and consists of two houses of the National Parliament which are managed by the Secretary of Parliament. Parliament is responsible for making laws, government policies, budget approval for departments, and accountability for public finances. The role of the Parliament is to maintain oversight of the cabinet/executive and organs of the state (Rule et al. 2019). The oversight role is conducted by summoning any person, or an organisation to appear before it. Parliament's decision-making process requires one-third of the members to be present to vote on a matter and decisions are adopted based on the majority of members who are present to vote on the matter. The Constitution empowers the Parliament to pass, amend and/or reject any legislation brought forward (Devenish, 2017).

### **2.5.2.1 National Assembly**

This is the lower house of the Parliament of South Africa. The number of members in the National Assembly is drawn from different political parties based on the proportion of voter numbers from the national elections. The members represent their political parties on a proportional representation from all the nine Provinces. The National Assembly is presided over by the Speaker assisted by the Deputy Speaker. The Speaker presides over house sittings while the Deputy steps in when the Speaker is not available. The National Assembly consists of different committees which provide oversight of the various government department reports, strategic plans, and budgeting. Committee members for Cooperative Governance and Traditional Affairs, a portfolio responsibility for the Municipalities and entities that serve in the Parliamentary Committees.

### **2.5.2.2 National Council of Provinces**

The National Council of Provinces (NCOP) comprises 90 delegates drawn from all nine Provinces who are mandated to identify and promote Provincial interests ([www.parliament.gov.za](http://www.parliament.gov.za)). The role of the NCOP is to ensure legislative competence in all three spheres of government ([www.parliament.gov.za](http://www.parliament.gov.za)). NCOPs elect the Chair of the House and Chief Whip and designated Provincial Premiers to lead the provinces. The South African Local Government Association is included in the NCOP ([www.parliament.gov.za](http://www.parliament.gov.za)). The representation by SALGA in the NCOP strengthens the corporate governance discussions while NCOP committees strengthen the functioning of the legislative processes and perform oversight roles on the implementation of government policies.

### **2.5.3 The Provincial Government**

The Provincial government consists of departments that work jointly with Municipalities to ensure good corporate governance and service delivery. Chapter 6, Section 139(5) of the Constitution stipulates that Provinces have the responsibility to intervene in the

case of financial crises in Municipalities. If the municipality is found to be in breach of the required obligations of providing the services due to failure in finances, the Provincial government can in terms of Section 139(5) (a) (ii) intervene and assist in resolving such a crisis.

#### **2.5.4 Provincial Legislature**

The core mandate of Provincial legislatures is to pass laws that govern the provincial affairs in each of the nine Provincial legislatures in the Republic of South Africa (Ncume, 2018). Chapter 6 of the Constitution provides for the role of the Provincial legislature. While Section 104 defines the authority and powers of each legislature with respect to passing or amending the Constitution governing the respective Provinces and Municipalities (Ncume, 2018). The Provincial government appoints cabinet members (MECs) who are responsible for the local government affairs in the Province. Section 108 specifies the five-year duration of Provincial legislatures.

#### **2.5.5 Civil Society and Non-Governmental Organisations**

Civil society and non-governmental organisations are important accountability watchdogs that promote democratic debates within their respective constituencies (Wasserman, Chuma & Bosch, 2018). The community-based organisations promote and advance the human rights of community members. Civil society wields informal power over the operations of Municipalities by mobilising communities to exert pressure on the government to solve community problems (Gao & Teets, 2021). Civil society incorporates citizens into influencing policy-making and program implementation through the management and delivery of public services (Gao & Teets (2021) They exert pressure on the local government to address the service delivery issues (Weaver, 2019:94).

#### **2.5.6 Political parties**

The Constitution of South Africa protects the democratic rights of different political parties to participate in local government elections (Majola, 2022). The Constitutional prescripts allow for the promotion of accountability in local government affairs through fair political contestation (Majola, 2022). The political administration of local government institutions consists of elected office bearers comprising representatives from different political parties mandated to promote democratic systems at the local government level (Alier Riak & Bill, 2022:326). Political parties become part of the Municipal structure through elected Councillors from different political parties and are mandated to ensure corruption-free governance systems (Alier Riak & Bill, 2022:326).

Political parties play a vital role in national policy-making discussions (Sellers, Lidström & Bae, 2020) and the formulation of local government councils and structures (Sellers, Lidström & Bae, 2020:110). The differences in political ideologies intentionally promote and guarantee good governance dynamics (Tsholo, 2021) notwithstanding the election into the Councils of independent Councillors who do not belong to political parties. The elected political party councillors are expected to cooperate with the administrative leadership to safeguard and ensure that Municipal finances are properly allocated toward service delivery (Sibanda 2017). The Municipal Mayor is elected competitively however in most cases the party with a majority in the Council pushes its candidate for the post (De Kadt & Larreguy, 2018).

### **2.5.7 Trade and Workers' unions**

Trade unions represent their affiliated members to ensure good working conditions in Municipalities (Pettersen & Monsen, 2017). Organised labour organisations seek to advance the Constitutional rights of their members. Trade unions protect workplace democracy and support government goals by representing their members beyond the focus on labour infringements and disputes (Blackburn, 2021:45). Trade unions and workers foster social relationships and partnerships towards solving industrial disputes through social dialogue (Blackburn (2021).



Municipalities are bound by law to recognize registered trade and workers' unions. The labour unions represent members' labour rights as defined in law and influence government policies through collective agreements with the government and other bargaining councils (Nwezi 2017; Ladjevac, 2017). The involvement of trade unions builds institutional power as well as engagement mechanisms with public governance (Roca & Las Heras, 2020).

### **2.5.8 South African Local Government Association (SALGA)**

SALGA is an employer body comprising approximately 300 000 employees drawn from 257 municipalities across the country. The Enabling Act for the creation of SALGA was officially gazetted in 1998 to assist Municipalities in strengthening structures such as Audit Committee and MPAC and robust fiscal policy implementation and financial management mechanisms. SALGA is mandated to deal with non-financial performance as specified under Section 71 of the MFMA. In turn, SALGA has oversight responsibilities over approximately 348 billion Rand-funded municipalities' budgets. Kroukamp and Cloete (2018), argue that the partnership between SALGA and Municipalities ensures professionalism in local governance affairs.

The South African Local Government Association SALGA serves as an ombudsman for the 257 Municipalities across the country to ensure compliance with the relevant legislation and assistance. The focus is on ensuring compliance by providing support in the planning and development of control measures (Potgieter et al.2017). SALGA is mandated to address service delivery challenges and ensure effective policy-making and legislative processes in all the government spheres and the intergovernmental executive processes (Ubisi, Khumalo & Nealer, 2019).

## **2.6 Summary**

This chapter presented the legislative context which governs governance systems and processes in Municipalities that seek to ensure effectiveness and efficiency in service delivery and operations. The main Constitutional provisions guiding local government

and public administration as well as the Policies, Regulations and Acts, institutional frameworks, and procedural guidelines were discussed. Further to discussing the relevant pieces of legislation governing municipalities that inform the formulation, composition, roles and responsibilities of governing bodies tasked with ensuring effective corporate governance in Municipalities specifically and local governments in general.



## **CHAPTER 3: LITERATURE REVIEW**

### **3.1 Introduction**

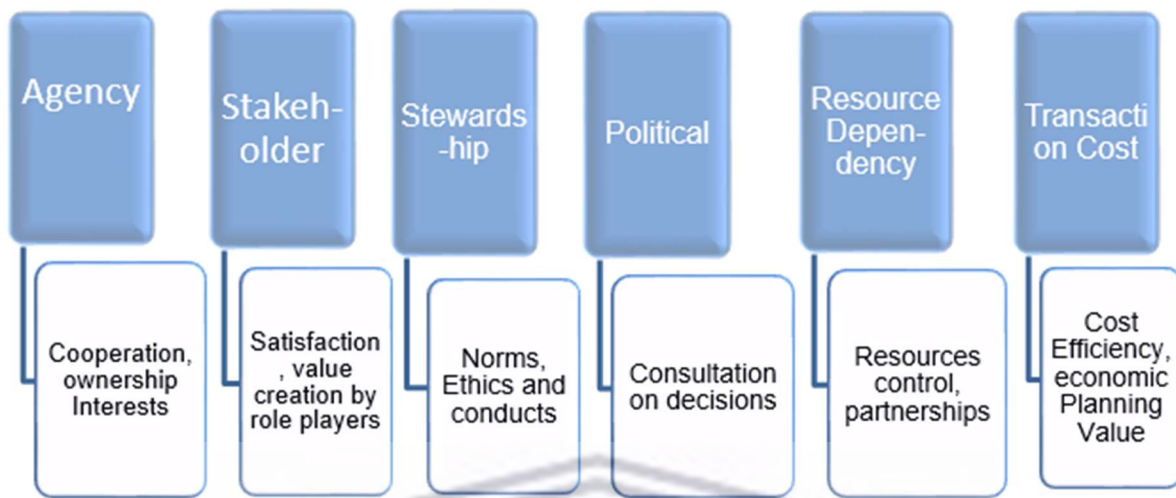
This chapter presents the theoretical perspectives and literature review on Stakeholder Theory, corporate governance, and implications for local governance with specific reference to stakeholder perspectives on governance within the context of a municipality in South Africa. Subsequent sections interrogate the underpinning theories and empirical research evidence on governance within public organisations, Stakeholder Theory propositions, and corporate governance.

### **3.2 Theoretical Framework**

#### **3.2.1 Theoretical frameworks underpinning the Study**

The theoretical frameworks underpinning the study are drawn from Political Theory, Resource Dependency Theory, Stewardship, and Transaction theories to understand the nature, characteristics, and assumptions underpinning public management and governance. Agency Theory and Stakeholder Theory provide an analytical framework for examining stakeholders' perceptions of corporate governance principles and practices within the local government context.

Figure 3.1, below, shows the core elements of research interest with respect to each of the theories.



**Figure 3.1: Theories of corporate governance**

Source: Researcher's own work

### 3.2.2 Stakeholder Theory

#### 3.2.2.1 Public sector stakeholders

The Provincial and National legislatures should ensure good governance and service delivery at the Municipality level (Yusuf, Yusoff & Zengeni, 2018). Both levels are expected to intervene when Municipalities experience governance challenges crises and financial distress through instituting controls, measures, and restructuring processes (Mathiba, 2020) and providing financial and administrative solutions (Glasser & Wright, 2020). The friction between the different tiers of government negatively impacts public services delivery, accountability, and corporate governance (Yusuf, Yusoff & Zengeni 2018). South Africa has experienced problems with service delivery which erode socio-economic opportunities thereby adversely impacting stakeholders' interests and weakening the capacity of local government institutions and democracy (Kotzé & Loubser, 2017). Improvement of public service delivery enhances the consolidation of democracy (Nazir & Afza, 2018:139-156; Shair-Rosenfield, 2016).

The consolidation of the democratic dividend post-1994 requires political parties to strengthen their commitment to promote the participation and role of civil society in corporate governance processes within public institutions (Kakhishvili, 2018). Political parties are expected to raise public awareness of the role of government in ensuring the execution of democratic and constitutional mandates concerning service delivery (Kakhishvili, 2018). The policies of political parties elected as Councillors in Municipal Councils should be aligned with the interests of the community to protect the rights of the supporters who elected them through political contests (Liddiard, 2018).

Communities are an important stakeholder group with the responsibility and right to influence the financial affairs of the Municipality (Glasser & Wright, 2020). To this end, the public and private sectors should establish mutually beneficial relationships with stakeholders towards addressing the different sensitivities that affect diverse stakeholder groups (Sarabia-Sanchez & Cerda-Bertomeu, 2018). There is a need for collaboration between the partners to jointly promote the active involvement of multiple stakeholders toward the delivery of the vision, aspirations, and values of the parties involved (Ashaye & Irani, 2019).

Public sector stakeholders have diverse skills, loyalty, and motivation that should be harnessed to deliver quality public services, and infrastructure, that enhance the sustainability of the social contract (Powell, 2017). In addition, stakeholders assist in establishing mechanisms, sharing information, and strengthening collective efforts in decision-making on programs, activities, and resources in public sector affairs (Hassan & Abbasi, 2020; Supromin & Choonhakhlai, 2019). Stakeholders should actively participate in the implementation of public environmental programs to ensure sustainable development (Keiser & Shapiro, 2019).

Stakeholder management processes depend on effective stakeholder engagement (Amadi, Carrillo & Tuuli, 2018) taking cognisance of the complex nature and unique factors that require regular engagements in the implementation of strategic plans in the public sector (Salum, Gakure & Othiambo, 2017). Stakeholders contribute towards public governance and ensuring accountability at all levels of government (Kurniasih

et al. 2019; Bvuma & Joseph, 2019). Public servants should exercise discretion and judgment in making decisions that uphold ethical public values and performance on behalf of all stakeholders (Andersen, Brewer & Leisink, 2021).

The conflict between stakeholders is expected given the diverse nature and complexity of stakeholder interests (Osei-Kyei & Chan, 2017). Further highlighting the need for internal stakeholders in public sector institutions to ensure higher levels of operational efficiency through transparent, constant communication and effective balancing of the differences to optimise the delivery of services (Osei-Kyei and Chan, 2017). Public sector stakeholders influence the delivery of services (Garrido, Elbakidze & Angelstam, 2017; Weerakkody, Janssen & El-Haddadeh, 2021) hence the need for mutual interactions and relationships with stakeholders for effective governance in the public sector (Slivar, 2018). The public sector should promote effective governance (Vallet et al. 2017) and collaborate with its diverse stakeholders to ensure that government programs deliver quality services (Sigalla, Tumbo & Joseph, 2021).

### **3.2.2.2 Municipality Stakeholders**

Stakeholder Theory proposes the implementation of institutional relationships between stakeholders such as the management, employees, customers, suppliers, and residents (Berman & Johnson-Cramer, 2019). The different internal and external stakeholders are responsible for carrying out various responsibilities that ensure cooperation, trust, and ethical conduct in the Municipalities (Clarkson & Jones, 2016). The engagement of organisational stakeholders unlocks the capabilities of the organisation (Jabbour et al, 2019). The Municipality management should reconcile the multiple and often conflicting stakeholders' demands (Berman and Johnson-Cramer 2019). Thus, the coordination of stakeholder interests should focus on creating value in the governance, moral principles, guidelines, and acceptable actions (Berman & Johnson-Cramer, 2019).

The propositions of the Stakeholder Theory provide a linkage between trust and ethics that ensure effective corporate governance in institutions (Berman & Johnson-Cramer, 2019; Jones Wick, 1999; Freeman, 2017). Effective corporate governance in Municipalities depends on leveraging the power of networks and relationship-building (Beck & Storopoli, 2021) and the involvement of various municipal units in collaborative decision-making, planning, and engagement at different levels of government (Waheed & Zhang, 2020). Bassett (2016:293), argues that civil society should be given political space and autonomy to monitor ethical compliance and criticize the government where necessary. The 21st century has witnessed the growth of civil society movements representing diverse community interest that empowers them to raise concerns over corruption and accountability at different government levels (Makarova, 2019:43). Sibanda (2017), points out the growing public interests concerning the performance of Municipalities in South Africa.

Olivier (2017:2) points out that the provision of services should be done in an ethical in line with the governance mandates of Municipal management and Ward councillors. The interactions between civil society and local government should be conducted through public hearings and meetings (Meyer 2014; Ncube & Monnakgotla, 2016). Social inclusion is enhanced through stakeholder engagement in corporate governance in areas that affect them based on sound financial stability, integrity, and transparency (Bae, Masud & Kim, 2018). The legitimacy gap in society with respect to local government and government institutions requires effective stakeholder engagement, and participation in the decision-making process that enhances the socio-economic conditions for the majority of the population (Schwartzing, 2013; Aguilera, Marano & Haxhi, 2019:457-498; Kahane et al. 2020).

There are growing levels of dissatisfaction with municipal governance and local government systems due to conflicts of interest that affect effective public sector management and service delivery (Abid & Ahmed, 2014:851; Zondi, Nzimakwe, and Mbili, 2017:629). The central mandated role of Municipalities in South Africa is to provide the following services and infrastructure: Water, Sewage, and Sanitation; Electricity in collaboration with Eskom and other agencies; Refuse removal; Fire-

fighting services; Land use; Roads and related infrastructure; Public transport; Parks and recreational areas; Libraries; Local Tourism and Health services in collaboration with the Department of Health (Cameron, 2021; Khambule, 2020).

Roberts-Lombard, Mpinganjira, and Svensson (2019) highlighted the need to increase the stakeholder awareness and understanding of the South African government policies and the benefits of the Code of ethics towards bringing about change at lower government levels. Klingelhöfer et.al (2015) points out that government policies should direct, regulate and coordinate the pace of change at all government levels. The Governance Newsletter (2014), reported indecisive leadership in public sector institutions undermines the capacity to identify external risks. Most of the public sector lacks the capabilities to address the performance imperatives at the operational and technical levels (Tavares, 2017; Casse & Walravens, 2015). Ives (2015) pointed out that governmental financial reporting systems should guide the adoption of ethical leadership practices. Municipal managers admit that they are under pressure to improve financial management processes (Halmosi, 2013; Ehsan, Abbas & Nawaz, 2018; Sibanda, Zindi & Maramura, 2020). However, poor implementation and adherence to codes and standards and lack of stakeholder involvement affect the long-term sustainability of public institutions (PR Conversations, 2016).

Acca Global (2016), cited gaps in the delivery of services in the public sector. While, the King IV Report highlighted the essence of ensuring fairness, accountability, and responsibility in the reinforcement of sound corporate governance in the public sector (The King Committee (2016:01). Stakeholders should have a greater influence on the affairs of the Municipality to ensure that decisions are taken in a fair, responsible, and capable manner that enhances attainment of sustainable stakeholder benefits (Luan, Chen, Huang & Wang, 2018). Equally, stakeholders should criticize one another for the failures in Municipalities as poor performance in financial resources management discourages commercial investments and erodes the trust and confidence of stakeholders in harnessing Municipal opportunities (Specht, 2018).



Municipality stakeholders provide intellectual, ethical, and social capital that enhances good corporate governance practices (Freeman, Phillips & Sisodia, 2020). Thus, stakeholders are important for any institution as they provide checks and balances that enhance the performance of high standards, competitiveness, and effective performance levels (Hickman & Akdere, 2019). The effectiveness of Municipal corporate governance depends on the leadership of municipal managers, top management, and effective Council oversight on administrative matters (Shah, Sarfraz & Ivascu, 2021). Stakeholder Theory emphasises the importance of ethical conduct that creates sustainability and assurance for stakeholders in the governance of Municipalities (Barney & Harrison, 2020).

Fassin, De Colle, and Freeman (2017) proposed the following factors that enhance managerial decision-making towards engaging with stakeholders; namely: first; fair engagement with stakeholders to maintain the reputation; secondly, understanding the social impact each stakeholder makes; thirdly, crafting strategy-driven decisions and, lastly promoting alliances that enable stakeholders to influence the strategies. Stakeholders expect outcomes from an effective discussion that benefits the entire municipality community and networks (Hasnas, 2013) and deliver value for money municipal services (Valentinov, Roth & Will, 2019).

Enwereji & Uwizeyimana (2019) and Sahut, Peris-Ortiz & Teulon, 2019) point out that Municipal stakeholders should work together in order to ensure the effective allocation of financial resources for the benefit of all stakeholders. West (2016), advocates for the adoption of stakeholder models to change governance structures that enable improvements in policy implementation (West, 2016; Keeping, 2018). Ineffective municipal decisions result in stakeholder protests against poor service delivery (Javid, 2020). When stakeholders are affected by poor corporate governance (Ighian, 2016; Kibukamusoke & Ssewankambo, 2019) the defective governance structures should be changed (West, 2016; Keeping, 2018; Tembo et al. 2021). Local government stakeholders should adopt responsible and ethical practices that ensure compliance with expected performance levels (León, Gutiérrez, & Farrero, 2017).

Municipalities should develop new operational guidelines that improve efficiency around infrastructure and service delivery (Dow & Heyman, 2017). Municipalities should engage residents on strategic and operational strategies to ensure the efficient delivery of services and equitable social welfare (Erfani et al. 2018). Public servants should seek new ways of improving their capabilities to enhance their capacity to transform the operations and outcomes of public institutions (Roister & Streib, 2018). The transformation of municipal operations should focus on improving the socioeconomic situation of all stakeholders (Fosbenner, 2021).

Implementation of sustainable policies and processes within local government operations will deliver quality services for the rural communities that attract investors who, in turn, create employment and income for both the residents and the Municipality (Homsy, 2020). Lindberg, Sturk, and Zeidlitz (2020) point out that municipalities in rural areas need to promote social innovation to address challenges in the delivery of public services and quality public services. There is a need to prioritize social sustainability, rather than profitability in order to enable Municipalities to deliver quality public services to the communities (Lindberg, Sturk & Zeidlitz, 2020). Overall, Municipalities should improve operational efficiencies to enable them to deliver sustainable services and critical infrastructure (Kaspari & Piekut, 2019; Popenia, 2017).

### **3.2.2.3 Stakeholder Theory: definitions and perspectives**

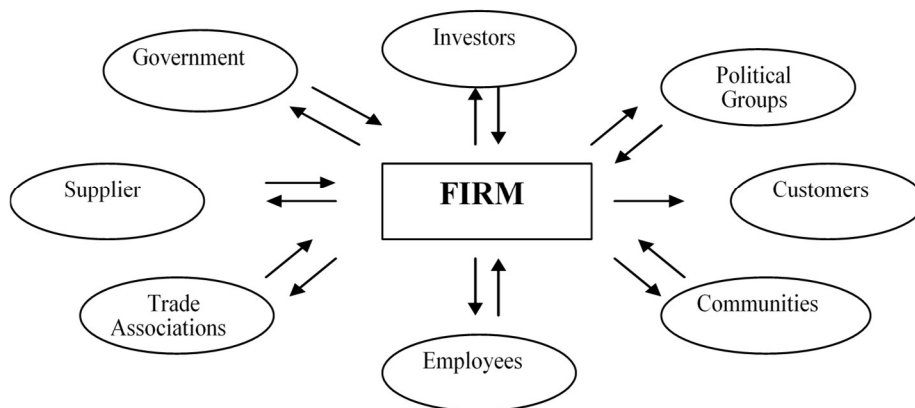
The Stakeholder Theory comprises several theories that seek to understand and identify stakeholders in commerce, public management, and in value creation chain (Meyer, 2019). The foundation and origins of Stakeholder Theory can be traced to the 1930s, to the Weberian Bureaucratic Theory (Pandey & Gupta, 2018). Of note, bureaucracy is underpinned by the centrality of government in the delivery of economic and social outcomes.

Stakeholder Theory was further developed and popularised during the period 1984 to 1986 by Freeman (1984). The emphasises was on the ethical duty of organisations

towards groups that are impacted by the organisational activities and operations (Lloyd-Williams et al. 2020). Painter, Pérezts, and Deslandes (2021) reported the fundamental origin of stakeholder definition focused on individuals and groups affected or who can be affected by the outcome of an organisation's operations. The Stakeholder Theory emphasises the strategic management thrust on competitiveness, globalization trends (Freeman, Harrison & Zyglidopoulos, 2018) and the imperatives for the new era of business operations (Pandey & Gupta, 2018). Goyal (2020) noted the fundamental proposal by Freeman (1984) that business beneficiaries should be changed from stockholders to stakeholders and given more decision-making power. This proposal received mixed reactions and is viewed as controversial by some theorists (Freeman, Dmytriyeu & Phillips, 2021; Freeman, 2010).

According to Goyal (2020), Freeman (1984) indicates a departure from managerial capitalism propositions which are primarily focused on capital accumulation towards strategic management driven by the primary theoretical lens of understanding stakeholder interests. The propositions Stakeholder Theory focused on building institutions that pay attention to and manage relationships that enhance the achievement of stated organisational goals. (Freudenreich, Lüdeke-Freund & Schaltegger, 2020; Greenwood & Mir, 2018) Relatedly, Herold (2018) traces the origins of Stakeholder Theory in defining stakeholders in terms of individuals, groups, and communities that have a direct and indirect stake in an institution (Freeman, Phillips & Sisodia, 2020).

The instrumental proposition of Stakeholder Theory seeks to maximize the value created by paying attention to key stakeholder relationships (Herold, 2018). Thus, Stakeholder Theory provides insights into the impact of actions and the moral duty of managers to understand the assumptions, ethics, and philosophies surrounding the interests of stakeholders (Freeman, 2017; Yusoff & Alhaji, 2012). Figure 3.2 summarises the Stakeholder Theory model.



**Figure 3.2: Stakeholder Theory Model**

**Source:** Abdullah & Valentine (2009:92)

Stakeholder Theory postulates that institutional group relationships present a framework for exploring the key expectations of organisations and their leaders (Freeman, Harrison & Zyglidopoulos, 2018). Plichta (2019) points out that the Stakeholder Theory highlights the nature of the different interests of an organisation's stakeholders. Organisational responses should be guided by stakeholders' expectations and efforts should focus on developing ideas that address the different stakeholder interests (Al-Shammari, 2017:104). Jurgens et al. (2010) argue that Stakeholder Theory provides the ways relationships should be developed with stakeholder groups to achieve strategic objectives.

The relationships with societal stakeholders cover social issues that concern the business community, government, unions, and community-based organisations (Jurgens et al.2010). Organisations should use decision-making tools and processes (De Gooyert, Rouwette, Kranenburg & Freeman, 2017) that address stakeholder-integrated thinking, and good understanding, and create value for them (Freeman, Harrison & Zyglidopoulos, 2018).

The Stakeholder Theory focuses the organisation's attention on addressing multiple and often conflicting stakeholder interests for the benefit of employees and community

members (Pinto, 2019). Stakeholder Theory proposes useful tools and processes for solving diverse and inter-dependent stakeholder issues (Freeman & Dmytriyev, 2017). The tools and processes help prevent and manage risk (Uribe, Ortiz-Marcos & Uruburu, 2018).

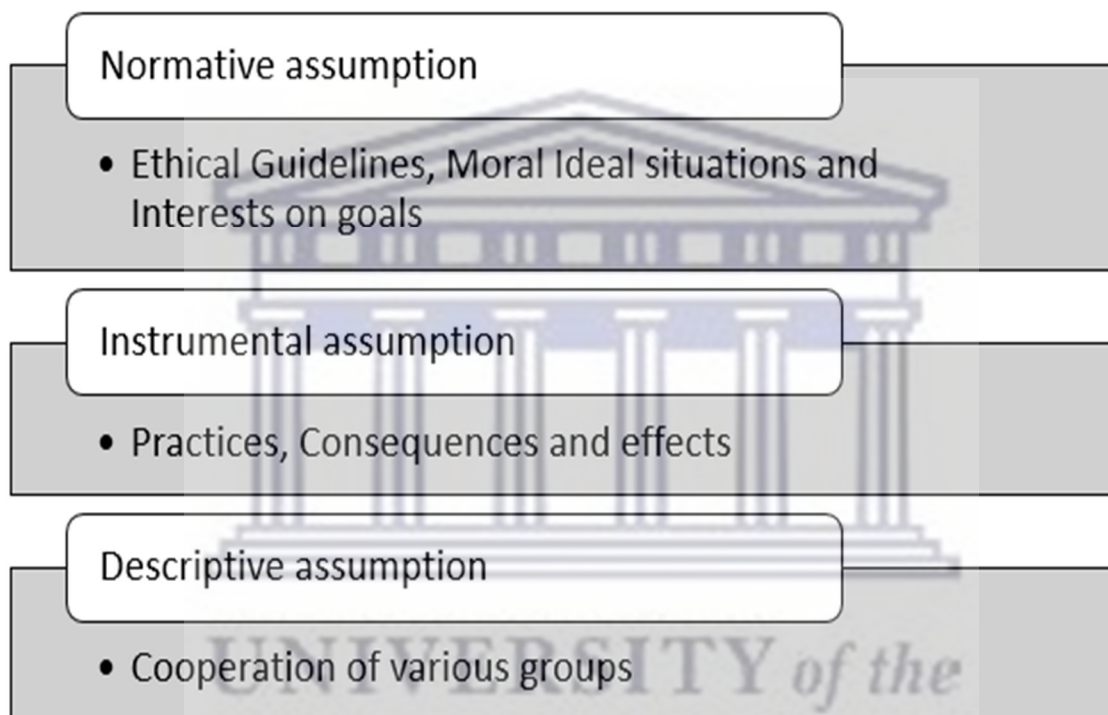
Stakeholder Theory is regarded as one of the best theories in organisational management that promote effective and ethical ways to coordinate social issues that influence strategic decision-making (Waheed *et al.* 2019). Further, the Stakeholder Theory promotes ethical conduct and culture in managing stakeholder interests (Richter & Dow, 2017). Greenwood and Mir (2018) argue that the propositions of Stakeholder Theory provide developmental ideas for organisations with respect to the influence of stakeholders on performance.

#### **3.2.2.4 Propositions of the Stakeholder Theory**

Stakeholder Theory is underpinned by three main assumptions, namely: *normative, instrumental, and descriptive* assumptions (Susnienė & Sargūnas, 2011; Rose, Flak & Sæbø, 2018) (see Figure 3.3 below). Vitolla *et al.* (2019), state that the assumptions focus on the nature of the underpinning social relations and the need to balance stakeholder interests that enable organisations to attain legitimacy (Vitolla *et al.*, 2019). Firstly, the descriptive approach discusses the characteristics and observable behaviour of the external world on expectations of management actions when dealing with stakeholders (Wojewnik-Filipkowska *et al.* 2019).

Goyal (2020), highlights that the descriptive approach explains to leadership the stakeholder views with respect to the need for participation and roles in the organisation. Secondly, the normative theory explains the core perspectives of stakeholders and examines the function of organisations through its philosophical guidelines (Goyal, 2020). Miles (2019), pointed out that the normative approach proposes the involvement of stakeholders in the decision-making and ownership of the organisation's processes. Thirdly, the instrumental approach brings together the stakeholder groups in line with the main goal of the institution to ensure that best

practices and desired outcomes are achieved in an ethical way (Wojewnik-Filipkowska et al. 2019). However, historically different versions and ideas of Stakeholder Theory have received acknowledgement in the strategic and managerial fields and they are seen to provide a critical lens for assessing the performance of organisations towards stakeholders ((Greenwood & Mir, 2018). Figure 3.3 summarises some of the factors that arise from stakeholders' theory assumptions to be considered in the organisation.



**Figure 3.3: Stakeholder Theory**

**Source:** Researcher's own work

Each of these assumptions in Figure 3.3 above is briefly discussed below:

- *Normative assumption:* present the ethical guidelines, morally ideal situations, and interests towards the achievement of stakeholder goals by the institution (Richter & Dow, 2017). Further providing guidelines for the behaviour of all persons involved with the institution (Valentinov & Hajdu, 2019). Normative assumptions acknowledge the existence of legitimate multiple and often

conflicting stakeholder interests of different stakeholders and the need for organisations to balance these interests, morally and ethically (Richter & Dow, 2017).

- *Instrumental assumption*: state the fundamental principles of relationships on the practices to be adhered to and the intended effects and intended consequences on stakeholder interests (Jones, Harrison & Felps, 2018).
- *Descriptive assumption*: explain the importance for the organisation to ensure cooperation, participation, and contributions of various stakeholders in decision-making on matters that impact their interests (Soin, 2018). Stakeholders compete and at the same time cooperate on various group interests (Vitolla et al. 2019). The descriptive assumption discusses the way and how each stakeholder group should think about the interests of other groups (De Gooyert et al. 2017).

Hill (2017) argues that the relationships espoused by the Stakeholder Theory are outcomes of power imbalances between the players and that the instrumental assumption explains the power attributes (Rose, Flak & Sæbø, 2018). Power addresses the influence, commitment, and effect on the stakeholder group (Vitolla et al. 2019). While the descriptive assumption highlights the need for organisations to reflect on how their plans and budgetary processes impact stakeholder interests and strive towards promoting the public good and transparency (De Gooyert et al. 2017).

In turn, the normative assumption highlights the ideal situation that the organisation outline in its internal processes and communication. Freeman (1984) outlines the guidelines that account for the collective voice of stakeholders as organisations strive to proffer solutions that address diverse interests (Child & Marcoux, 1999; Karambelkar & Gerlak, 2020). Stieb (2009) pointed out that the normative assumption when adopted in government promotes the legitimate interests and the rights of stakeholders. Overall, the propositions of the Stakeholder Theory are based on mutual trust that promotes the cooperation of stakeholders (Jones & Wick 1999).

### **3.2.2.5 Critique of the Stakeholder Theory**

Richter and Dow (2017) point out that critics of the Stakeholder Theory have historically argued that it is not a theory per se, but more of a viewpoint given its normative, descriptive, and instrumental propositions which are subject to interpretation. Similarly, the Stakeholder Theory propositions have been cited as inadequate for addressing the power imbalance in attempts to accommodate diverse stakeholder interests (Reed, 1999; Enyinna, 2013; Ramoglou, Zyglidopoulos, & Papadopoulou, 2021). The arguments deriving from the ideas of the Stakeholder Theory need to demonstrate more scientific rigour that strengthens the power of stakeholders (Galant, 2017; Key, 1999; Antonacopoulou & Meric, 2005).

### **3.2.2.6 Contribution of the Stakeholder Theory**

Stakeholder Theory asserts that organisations should be guided by decisions that attend to the needs of internal and external stakeholders (Al-shammari, 2017:42). Further stating that organisations should utilise tools that provide opportunities for identifying and addressing components and concepts that create barriers (Harrison et al. 2019). Plichta (2019), states that Stakeholder Theory guides organisations toward creating and applying relevant methods to address stakeholders' interests within the institutional context. Thus, Stakeholder Theory has been persistently touted as a pattern for promoting good management (Plichta, 2019). Organisations should proactively identify and respond to factors, situations and organisational decisions and activities that directly affect stakeholders (Pandey & Gupta, 2017).

Stakeholder Theory offers managerial principles and frameworks for improving the social performance of various stakeholder groups (Drake, Gerde & Wasieleske, 2011; Donaldson & Preston, 1995). A well-managed stakeholder relationship fosters collaborative benefits in the long run (Richards, 2017). Stakeholder Theory is instrumental in assisting organisations to differentiate the involvement of various stakeholders with unique interests and outcomes within the different organisational processes. The involvement of various stakeholders in policymaking provides justice



(Natesan & Marathe, 2017) and collaborative governance by stakeholders (Knox & Gruar, 2007; Karambelkar & Gerlak, 2020). The propositions by the Stakeholder Theory assist in improving organisational performances, internal and external reputation, and trust through satisfying stakeholders' interests (Gooyert, Rouwette & Freeman, 2017; Birwatkar, 2017).

Stakeholder Theory provides analytical and interpretation frameworks for management studies (Dmytriyev, Freeman & Hörisch, 2021; Freeman 1999). While the normative proposition prescribes the idea that the constituencies, interest groups, and the public should work together ethically in the pursuit of common goals (Freeman, 1999). Hasmas (2013) pointed out that the normative proposition approach provides tools for managers to understand their fiduciary and moral duties. Berman & Johnson-Cramer (2019) highlights the contribution to managerial decision-making processes in value creation as well as guidelines for the rules of the game in terms of managing multiple and often conflicting stakeholder interests (Dmytriyev, Freeman & Hörisch, 2021; Freeman, 1994). The principal focus of Stakeholder Theory propositions is that institutions should maximise performance in the interests of all stakeholders (Donaldson & Preston, 1995) and recognition of the fact that stakeholders' interests are linked to the economic activities that ensure the survival of social institutions (Freeman, 1994).

Stakeholder Theory proposes the implementation of protective mechanisms for stakeholders' interests through social customs and morally accepted management practices (Freeman, 2016). However, Freeman (2018), pointed out that some stakeholders have greater capacity than others to satisfy important institutional needs hence the need for strategies that re-assure all stakeholders irrespective of the type and roles they play. Freeman (2017) emphasised that effective organisational performance should be accountable to all stakeholders rather than to investors. In many ways, the Stakeholder Theory presents a framework that guides the formulation of smart public policies which consider the interest of all stakeholders ethically in addressing the internal and external challenges (Freeman, 2017).

Stakeholder Theory is widely accepted and applied in local government (Tallberg et al. 2021). Stakeholder Theory guides the enforcement of the regulations, law enforcement, and long-term changes and planning and, decision-making processes (Hodgkins et al. 2019). The primary interest draws from the stakeholder social interests in the municipalities to deliver social services and adhere to public finance regulations and the right to intervene by government bodies and institutions (Jones, Harrison & Felps, 2018). However, the adoption of Stakeholder Theory as a framework for managing diverse stakeholder interests has been misinterpreted and misapplied (Wojewnik-Filipkowska, 2019).

### **3.2.3 Political Theory**

#### **3.2.3.1 Definition of Political theory**

Political theory is an identifiable ideology that seeks to promote commitment to change, wisdom, and stability to ensure the coexistence of individual rights in the political community and civil associations (Graham & Hoffman, 2022:176). Political theory defines the ideas for reaffirmation of democratic political representations on the processes to understand the political philosophies of the institution (Weymans, 2019:79). Political theory focuses on the ideas guiding the associations and individual actors' political opinions and justice in a social reality to ensure democratic legitimacy (Urbinati, 2019). Political theory provides tools to understand the aspects of political approaches, behaviour and consciousness, and their relationships in society and institutions (Alexander, 2019). The political theory provides tools for conceptual practical decision making on the issues concerning public goods and techniques that can be employed to implement decisions (Jester, 2021).

The political theory emerged from logic, the science of mind, and interconnections of players' power toward protecting what is best and right for the state (Strauss, 2010). Dryzek et al. (2011) state that Political theory gained much influence on public policies and democracy in government decision-making processes during the 1960s. Ramokgopa (2013) argues that Marxism and Leninism influenced the evolution and

development of Political theory in twentieth-century governments. Socialism evolved from Communitarian theory to design and develop its political theory fundamentals (Matolino, 2018). The political theory provides a framework for understanding the role of government in collective decision-making in public administration (Peters, 2010). Tshishonga (2016), highlighted that political theory ideologies were instrumental in guiding the democratic trajectory in countries like South Africa. Democratic trajectories involved the negation processes, peace building and reconciliation agreements that led to post-election political and constitutional stability (Tshishonga, 2016). Figure 3.4 below summarises some of the factors that arise from the outcomes of organisational decisions.



**Figure 3.4: Political Theory**

**Source:** Researcher's own work

### 3.2.3.2 The contribution of Political theory

The Public policy directions are a primary source of understanding the influence of political theory. Blicke et al (2020) and Van Wyk (2003) argue that political theory affects the governments' decision-making and ability to provide oversight roles. Political theory tools are acknowledged for their impact on the need for care in

government decision processes (Woerness, 2001). Good governance enhances successful political administration in the public sector (Coetzee, 2018; Strauss, 2010). Political theory propositions facilitate the exploration of rational decisions that prioritise development and growth.

### **3.2.3.3 Critique of Political Theory**

The 20th century political ideologies and ideas seek to offer explanations for the political theory that addresses social and technological developments (Synnowich, 1996; Walzer, 2013). Political theory affects the adaptation of ideologies in government institutions influenced by emerging political forces (Morrice, 1996). Key questions emerge on the ability of a political theory to evolve and update political knowledge (O'brien & Williams, 2020). And the activities and understanding of the Constitution in the face of increased political pressure from unions, civil society, the government, and the public (Slothuus, 2021). Significantly the ability of the government to contend with often conflicting stakeholder interests and differential power dynamics to provide ethical and transparent oversight and monitoring of its decisions (Heywood, 2021:269).

### **3.2.4 Significance of the Theories**

Political theory informs the public policy direction of a country (Blickle et al, 2020), and the underpinning political ideology shapes and informs decision-making processes and oversight roles in government (Van Wyk (2003). Thus, Political theory provides a framework for understanding the role of government in collective decision-making in public administration (Peters, 2010). Tshishonga (2016), states that political theory ideologies are instrumental in shaping the fundamental trajectory of the democratic ethos of countries like South Africa. The governance framework is promulgated by the National Constitution and Acts of Parliament thus political administration in the public sector reflects the political ideology of the government (Coetzee, 2018; Strauss, 2010). The legislature evaluates the governance structures and monitors the government departments to ensure that the officials fulfil their roles (Zantsi, 2020). The underlying politics informs the effectiveness of government in the management of local

government and municipalities through legislation, elected Councillors, and Quasi-governmental structures bestowed by the Constitution.

The Resource Dependence Theory explicates the nature and extent of the dependence by local government structures such as municipalities on resources from the national government. The resource allocation and oversight roles are delegated through several Acts of Parliaments that include the Municipal Structures Act 117 of 1998 and the Public Administration Management Act 11 of (PAMA) 2014 and the Municipal Finance Management Act 2003. These Acts of Parliament and legislation establish governance systems and policies (Erasmus & Matsimela, 2020) that ensure sound administrative and financial management (Jiyane, 2020:50). Thus, the Resource Dependency Theory provides a basis for understanding the relationships informing resource allocation decisions (Cuervo-Cazurra, Mudambi & Pedersen, 2019) and resource utilisation and monitoring strategies. The effectiveness of resource allocation and utilisation is established through understanding the nature of the external monitoring linkages and specific types of accountability relationships (Archibald, 2017; Delke, 2015).

The amendments and additions to legislation governing the local government relating to resource allocation and oversight utilisation are mandated by the Parliament of South Africa through consultation with the Minister of Cooperative Governance and stakeholders. The Transaction Cost Theory espouses the need for economic efficiency through the minimization of costs (Young, 2013). Organisations use the Transactions Cost Theory for strategic and efficiency planning (Ghoshal & Moran, 1996) to protect shareholder interests (Rindfleisch, 2020).

The transaction cost model guides the evaluation of management cost process in the production and sourcing of goods and services which the main focus on monitoring and controlling cost efficiencies in the provision of public goods and services (Darabi and Jalali, 2019). The Municipal Finance Management Act 2003 bestows Municipality accounting officers the responsibility to ensure sound financial management (Jiyane, 2020:50) while SALGA and Auditor General Reports provide oversight roles Myeni

(2017) argues that most of the Municipalities in rural areas need to develop and build strong cooperation with traditional leadership for effective service delivery of services.

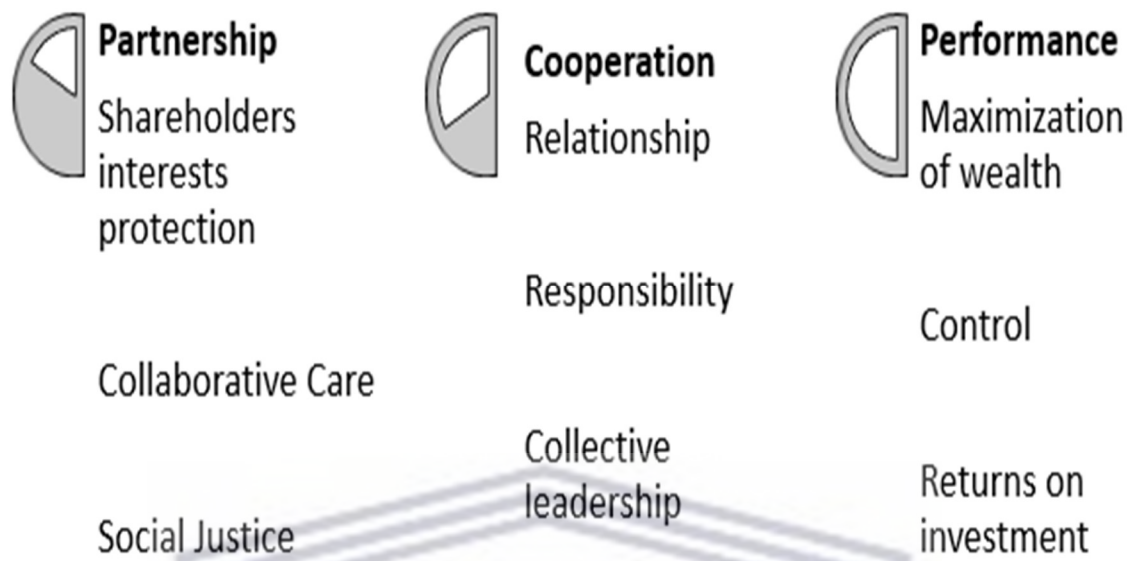
### **3.2.5 Stewardship Theory**

#### **3.2.5.1 Definition of Stewardship Theory**

Stewardship refers to individual leadership underpinned by a philosophical ethos of undertaking responsibility to take care of something or a thing (Abid et al, 2014; Jarbandhan, 2014). Stewardship Theory is defined in terms of taking responsibility for the governance and organisational performance that focuses on satisfying the people's interests (Yusoff & Alhaji, 2012). Cockburn et al (2019) define stewardship as a social justice concept for democracy that promotes collective leadership that balances the needs of the society for the benefit of multiple stakeholders.

Stewardship Theory seeks to explain the relationships between the management and owners or shareholders of organisations. With its roots in religious teachings, the theory proposes that human beings, in general, are responsible for taking care of the world in a responsible manner (Le Roux & Lategan, 2010). Waldkirch and Nordqvist (2016), point out that Stewardship Theory seeks to benefit society through adherence to ethics that ensure the realisation of collective outcomes (see Figure 3.5 below).

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**Figure 3.5: Stewardship Theory**

**Source:** Researcher's own work

The propositions of the Stewardship Theory emphasise the need for strengthening policies and performance measures for leaders in organisations (Jarbandhan, 2014; Krzeminska & Zeyen, 2016). The importance of partnership, cooperation, and performance promotes collectivistic conduct that enhances good care for the resources (Zhang et al. 2018). Stewardship Theory coordinates accountability in collective and joint decision-making processes (Keay, 2017) and provides the basis for performance bases and social justice in public sector systems that guide public service employees to conduct their tasks professionally to create value for the public good (Torfing & Bentzen, 2020).

Torfing and Bentzen (2020) pointed out that the goals of leaders and employees in public service are the same when there is responsible engagement which is trust-based and focused dialogue towards the protection of common vision and interests. Relationships in government institutions have stewardship characteristics which should strengthen relationships' responsiveness with external stakeholders (Tillema & Bogt, 2016). Thus, Stewardship Theory provides guidelines for enhancing the return on investment in governance systems that ensure collaboration toward meeting the

expectations of the community through performance maximization (Mills, Bradley & Keast, 2021). Boon (2018) points out that Stewardship Theory is a collaborative effort that empowers structures in monitoring and controlling the actions of principals and stewards.

### **3.2.5.2 Contributions of Stewardship Theory**

Stewardship Theory proposes the promotion of public ethics and accountable leadership. The implementation of principles minimises the occurrence of corruption in the public sector (Segal & Lehrer, 2012) by promoting compliance with ethical management principles (Barendse, Roux, Currie, Wilson & Fabricius, 2016). Government officials are implored to execute their roles as partners in the system rather than employees and to realise that different behaviours and attitudes should make them perfect stewards of the system (Chrisman, 2019). Thus, the behaviour of public sector employees must be reshaped to render sustainable services (Wei et al.2021).

### **3.2.5.3 Critique of Stewardship Theory**

Cockburn et al (2019) point out that the ideas espoused by Stewardship Theory are difficult to understand, apply and practice in the public sector. Further pointing out that Stewardship Theory is a relatively new concept compared to other theories and is yet to be proven in terms of whether it provides solutions for governance and organisational performance (Grundei, 2008). The government sector comprises leaders who often have diverse societal interests different from those of the principals, and the Stewardship Theory propositions should empower management rather than discourage them from taking effective decisive actions (Taylor & Lynham, 2013; Donaldson & Davis, 1991).

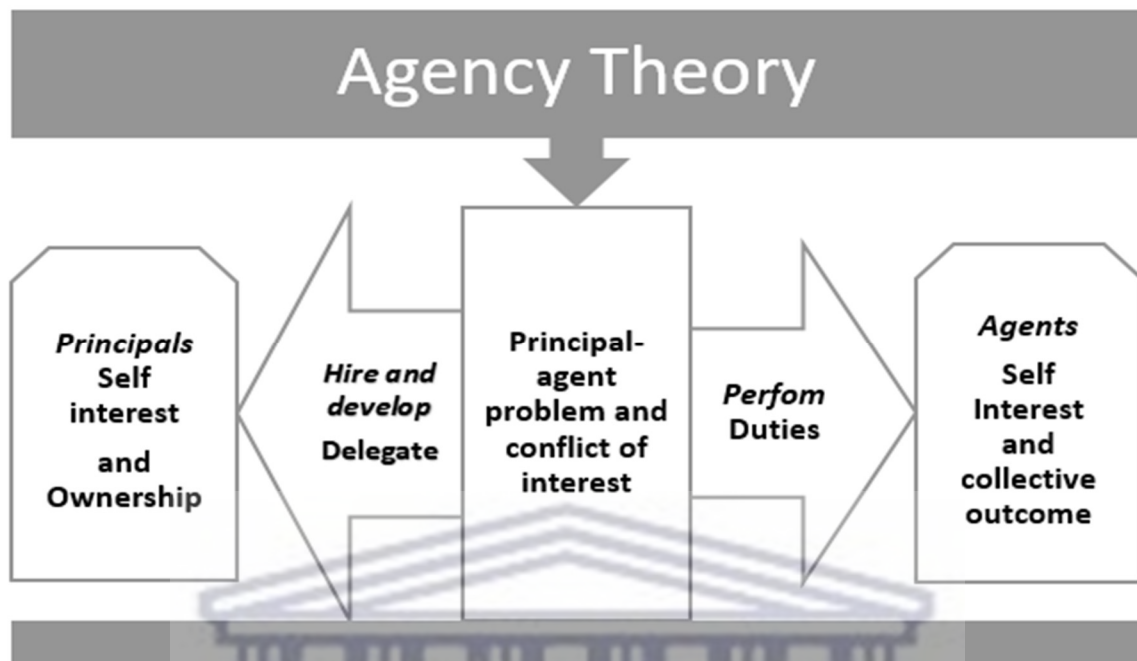
### **3.2.6 Agency theory**



### 3.2.6.1 Definition of the agency theory

Agency theory is a primary theoretical assumption of corporate governance in various disciplines (Olivier, 2012). Agency Theory proposes that the Agent should focus their expertise on pursuing the interests of the principals (Solomon, Bendickson, Marvel, McDowell & Mahto, 2020). The implementation of the principal-agent relationship allows for the establishment of monitoring mechanisms (Yusoff & Alhaji, 2012) within organisations and government departments. Solomon et al (2020) point out that contractual arrangements define the relationship between the Principal and the Agents. Vargas-Hernández and Cruz (2018), state that the Agency theory emerges from the delegation of some ownership to Agents by the Owners. Similarly, Mitnick (1975), highlighted that the Agents should perform their work to achieve the interests of the principal. Thus, Agency theory can be seen as a system that regulates the behaviour of agents to achieve the goals of the organisation (Yasseen, Mohamed & Moola-Yasseen, 2019).

Panda and Leepsa (2017) state that the Agency Theory suggests that the separation of ownership functions between owners who are the principals and their agents who are the officials creates a high possibility that Agents will work in favour of their interests rather than the interests of the principals. Panda and Leepsa (2017), state that Agency theory contributes towards the establishment of principles to address the principal-agent problem (See Figure 3.6 below).



**Figure 3.6: Agency Theory**

**Source:** Researcher's own work

### 3.2.6.2 Contribution of Agency Theory

Agency Theory contributes to the understanding of the relationship between the Agent and Principal in serving the interests of stakeholders (Asamoah, 2018). Krzeminska and Zeyen (2016), point out that with respect to governments, the theory has enabled the interpretation of the behavioural patterns for good performance by public servants. Erasmus and Matsimela (2019) noted that at local government levels Agency theory recommends improvement of the municipal audit committee structures by extending oversight roles to all stakeholders. Napier (2018) points out that Principals should hold the local government executive accountable for the achievement of collective shareholder interests. Thus, accountability reduces agency problems and promotes effective principal-agent relationships (Vargas-Hernández & Cruz, 2018). Masenya and Molepo (2020), state that at the Municipality level there is a need to empower agents to conduct public meetings to obtain inputs from all stakeholders. However, the challenge facing Municipalities is that the principals are losing trust in the agents

(Mchunu & Dlamini, 2020). Overall, the Agency Theory supports the establishment of performance standards and strategies for sustainable performance (Adonis, 2018).

### **3.2.6.3 Critique of Agency Theory**

Agency theory is ineffective economically through the inability to effectively control mechanisms and has lost sight of the interaction between the interests of the Principal and the preferences of the Agents (Shapiro, 2005). Despite the attempt to align the interests of principals and agents and monitor performance in public institutions (Shapiro, 2005) there is a misunderstanding between the interests of managers and those of shareholders (Yasseen, Mohamed & Moola-Yasseen, 2019). The misunderstanding causes a conflict of interest between Principals and Agents (Eisenhardt, 1989).

### **3.2.7 Significance of the Theories for the Study**

Stewardship Theory proposes that managers and leaders should take responsibility for the governance and organisational performance to satisfy the interests of all stakeholders (Yusoff & Alhaji, 2012). Cockburn et al (2019) point out that stewardship is a social justice concept for democracy that should promote ethical collective leadership for the benefit of multiple stakeholders. While Waldkirch and Nordqvist (2016), argue that the theoretical propositions emphasise adherence to ethical conduct in the pursuit of collective outcomes for the benefit of society. The propositions of Stewardship Theory present core foundations for the implementation and monitoring of corporate governance within the context of balancing multiple and often conflicting stakeholder interests.

Agency theory proposes theoretical assumptions of corporate governance (Olivier, 2012) that proposes the need for Agent to focus their expertise towards pursuing the interests of the Principals (Solomon, Bendickson, Marvel, McDowell & Mahto, 2020). Agents are expected to ethically and judiciously implement the delegated authority

(e.g., Vargas-Hernández and Cruz (2018) and perform their work to achieve the interests of the Principals (Mitnick 1975) and the expected organisational goals (Yasseen, Mohamed & Moola-Yasseen, 2019). Further Agents should align with the interests of Principals (Shapiro, 2005) and avoid conflicts of interest and misunderstanding between their interests and those of shareholders (Yasseen, Mohamed & Moola-Yasseen, 2019).

### **3.3 Corporate governance**

#### **3.3.1 Definitions and Perspectives**

Corporate governance is defined as a system that guides institutional stakeholders on how to monitor the long-term results of an organisation by ensuring transparency, accountability, and fairness (Abid, Khan, Rafiq & Ahmad, 2014). Kovermann & Velte (2019) refers to corporate governance as a combination of activities and mechanisms that ensure public institutions are run in a way that benefits broader stakeholder groups. Kovermann and Velte (2019) further state that corporate governance is a system that provides approaches for the institution to protect the interests of shareholders, customers, resources, service suppliers and workers.

Further, stating that corporate governance encompasses the practices, processes, and structured set of rules applied to guide and manage the institution (Kovermann & Velte, 2019). Similarly, corporate governance is defined as a system through which an institution creates greater transparency and performance evaluation by stakeholders (Yermack, 2017) and how it communicates its practices based on established norms (Aguilera, Judge & Terjesen, 2018; Ugoani, 2019).

Bhagat & Bolton (2019) point out that concerning public institutions, corporate governance conveys guidelines on policy direction, guiding principles, and compliance management systems for public servants. Thus, corporate governance principles convey a message to the public about the picture, conditions, and situation of how the organisation functions (Yermack, 2017). Dobija (2019) highlighted that corporate

governance focuses on interactions, relationships, and processes between stakeholders. Corporate governance principles promote compliance, effectiveness, and quality in reporting (Vadasi, Bekiaris & Andrikopoulos, 2020). The King IV Report presents principles that guide organisational practices toward achieving strategic objectives, managing risks, and enforcement of control measures.

Good corporate governance ensures the prudent allocation of organizational resources (Du Toit, Van Zyl & Schutte, 2017; Rahman, Ibrahim & Ahmad, 2015). Corporate governance should benefit all stakeholders by reducing financial distress and resource mismanagement (Yermack, 2017). While Banda (2019) states that corporate governance is a system that regulates and provides oversight over resource utilisation in the interest of stakeholders. Corporate governance focuses on supporting fairness and integrity in the conduct of organisational processes (Rendtorff, 2019) and strengthens organisational processes and practices in various business sectors (Bae, Masud & Kim, 2018). However, private companies are far ahead of public institutions in terms of the application of corporate governance principles (Chigudu, 2018). The South African Department of Public Enterprises (2020:54), states that corporate governance guides the expected behaviour of all employees.

### **3.3.2 Corporate governance and organisational processes**

Corporate governance ensures transparency, accountability, and fairness (Abid, Khan, Rafiq & Ahmad, 2014) and mechanisms for performance evaluation by stakeholders (Yermack, 2017). Kovermann & Velte (2019) and Elapatha & Jehan, 2020) highlight that in public institutions, corporate governance establishes activities and mechanisms that ensure the effective protection of resources, shareholders, customer interests, service suppliers, and workers for the benefit of broader stakeholder groups. Corporate governance provides a mechanism for the interaction of shareholders, management, and external stakeholders (Kovermann & Velte, 2019). Jones & Beattie (2015) and Banda (2019) pointed out that corporate governance provides a system for regulating and oversight over resource allocation and utilisation to safeguard the interests of stakeholders.

Corporate governance communicates an institution's practices in comparison with the established norms (Aguilera, Judge & Terjesen, 2018), decisions on policy direction, public servant's principles, and compliance management (Bhagat & Bolton, 2019). Thus, corporate governance conveys to the public the organisational picture, and conditions (Tallberg, 2021), as the interactions, relationships, and processes between stakeholders (Dobija, 2019). Political pressure weakens the systems and affects the application of corporate governance at different levels of government. Malik (2015) points out that corporate governance processes in public institutions tend to align with the interests of the ruling political leaders. Strong corporate governance mechanisms often reduce opportunistic behaviour, improve reliability, and improve the quality of intellectual knowledge in institutions (Alabdullah, Ahmed & Muneerali, 2019).

### **3.3.3 The King IV Report on Corporate governance**

The King IV Report provides a comprehensive organisational overview that connects the strategy and risk measures that guide good practices and ensure ethical organisational practices (Solomon & Maroun, 2012). Table 3.1 below shows King IV principles for good practices (2016:80) with respect to Municipalities.

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**Table 3.1: King IV principles for good practices for Municipalities**

<b>Principle</b>	<b>Municipal Key Performance Area</b>
1	Promote ethical leadership qualities, accountability, competence, and act fairly and responsibly
2	Enforce ethical culture and conduct as per Municipal Systems Act.
3	Guide corporate citizenship.
4	Provide strategies for risk management for performance and sustainability.
5	Inform stakeholders about the reports and performance of the municipality.
6	Act as the corporate governance custodian when approving policies.
7	Build balanced knowledge and diversified skills when deploying councillors in various structures matching councillors' knowledge and skills.
8	Monitor and delegate responsibilities to Council structures according to the Municipal Structures Act and Committees such as Municipal Public Accounts Committees (MPAC) and Audit committee.
9	Evaluate the performance of committees.
10	Ensure the appointment of qualified municipal management and delegate responsibility for the effective exercise of the authority.
11	Coordinate risk management
12	Ensure that Information Technology (IT) is governed by the Council for the attainment of the set strategic objectives.
13	Ensure Legislative compliance, rules, standards, and codes are governed by the Municipal council.
14	Support decisions on remunerations for fairness.
15	Ensure that there are assurance services on controls and integrity on decisions and reports.
16	Ensure inclusivity of all stakeholders to balance interests.

**Source:** King IV (2016:80)

The King IV Report provides guidelines on upholding ethical leadership, sustainable development, and stakeholders' inclusivity in the private and public sectors (Beukes, 2019). Kimani et al. (2018) point out that the King IV principles of corporate governance provide universal codes for adherence to compliance with the regulations and policies of the institution and accountability for performance. The corporate sector around the world has adopted corporate governance principles to guide effective frameworks for accountability practices, avoidance of conflict of interests, and legitimacy (Kimani et al., 2018). The King IV Report is a good tool for monitoring fairness, accountability, and responsibility and reinforcement of corporate governance (The King Committee, 2016:01). Poor management of corporate governance codes and standards affects long-term sustainable growth (PR Conversations, 2016).

While adherence to corporate governance codes assists in monitoring administration activities in the public sector to ensure the delivery of expected services (Acca Global, 2016).

The King IV Report is a good corporate governance model that promotes ethical practices and good corporate reporting (Marais, 2020; Naidoo, 2019). The integrated reporting espoused by King IV promotes integrated thinking, ethics, social, and the independence of auditors (Esser & Delport, 2018). Esser and Delport (2018), highlight that the integration of different arrangements within an institution as proposed by the King IV Report enables monitoring of the implementation of corporate governance practices and ensures accountability (Seedat, 2019; Solomon, 2020; van Wyk & Rudman, 2019).

Marais (2020) points out that the King IV Report promotes the creation of ethical cultures that enable Municipalities to adhere to corporate governance systems and processes while promoting competency and effective performance. Further, the King IV (2016) codes present good practices that enhance the achievement of strategic objectives, risk management, and enforcement of control measures (Kloppers, 2018; Sisaye, 2021). The implementation of corporate governance principles in government institutions benefits stakeholders (Taolin, Utomo, Wahyudi, & Pangestuti, 2019). Bae et al. (2018) assert that over the years corporate governance practices have enabled organisations to maintain market competitiveness, relevancy, and reputation.

### **3.3.4 Corporate governance in the Public and Private sectors**

Corporate governance principles are applied in both the private and public sectors (Vadasi, Bekiaris & Andrikopoulos, 2020). The principles of corporate governance promote ethical decision-making and practices that contribute to the growth and survival of institutions (Tallberg et al.2021), compliance, effectiveness, and quality in reporting (Vadasi, Bekiaris & Andrikopoulos, 2020). Corporate governance has been more widely applied in the private sector than the public sector (Solomon, 2020), mostly by publicly listed companies compared to other private sector companies and



the public sector (Luan et al. 2018). The difference between the sectors is that the public sector is governed through various pieces of legislation whilst the private sector is regulated by the Companies Act and related regulatory bodies. Sustainability issues signalled the need for improved initiatives that ensure sound corporate governance, financial performance, transparency, and understanding of the significance of stakeholders' engagement (Bae, Masud & Kim, 2018).

In the private sector, corporate governance frameworks guide the interplay between corporate imperatives and management practices in order to ensure accountability and transparency that inform the markets, financial providers, and external auditors (Kimani et al.2018). Koutoupis, Pazarskis, and Drogalas (2018) state that corporate governance in the private sector establishes the structure that guides the relationship between the company's management, shareholders, the Board of directors, and stakeholders to attain strategic objectives and expected performance levels. The prime existence of the private sector is to ensure business continuity and consistency in business operations (Hassan & Abbasi, 2020).

Thus, corporate governance in private companies is monitored by the Board of Directors through oversight of top management activities to ensure the protection of the interests of all stakeholders (Farooq, Kazim, Usman & Latif, 2018). Solomon (2020), states that corporate governance in its broader perspective is a system that balances internal and external stakeholder interests to ensure accountability. Equally, the government has an interest in the corporate governance of the private sector companies, businesses, and banks (Bose et al.2018) evidenced in South Africa by the government policies such as B-BBEE aimed at supporting and empowering black-owned businesses to address economic inequities (Musabayana & Mutambara, 2022; Mbandlwa & Anwana, 2020; Dreyer, Viviers, & Mans-Kemp, 2021).

Corporate governance in local government involves the implementation and monitoring of policies that guide the management of complex activities and enforce adherence to effective structures and financial management principles (Krige & Orrie, 2018). Local government levels are increasingly incorporating corporate governance principles to

promote high ethical standards to address the failures in accountability and growing levels of corruption (Beukes 2019). Koutoupis, Pazarskis & Drogalas (2018) argue that the role of leadership in the public sector is to verify and enforce compliance with the relevant laws and regulations to ensure improvement in the quality of corporate governance and effective oversight and monitoring of decisions taken by the stakeholders (Bhagat & Bolton, 2019).

Thus, local government levels need to understand the oversight roles of stakeholders in monitoring executive management decisions and policy implementation (Bhagat & Bolton, 2019; Mngomezulu, 2020). Bose et al. (2018) state that governments should monitor adherence to the legislated rules and regulations by public institutions to ensure service delivery and socio-economic development. Bond (2017) notes the government has to carefully study audit opinion, and malfeasance findings the government infrastructure projects and state-owned companies such as SAA, Eskom, and Gautrain. There is a need to ensure that reported expenditures from project audit outcomes must be beneficial to all stakeholders (Dhansay, 2019:47).

Evidence of increasing partnerships between the public and private sectors highlights the need to improve service delivery through mutually beneficial interrelationships and reducing barriers (Ma & Lam, 2019). Partnerships between the government and private entities (public-private partnership) maximise opportunities for both the public and private sectors (Top & Sungur, 2018). The government brings together the civil society and private sector to work with all stakeholders towards addressing complex challenges of development relating to resource utilisation, capacity, and effectiveness (Sigalla, Tumbo & Joseph, 2021).

Contributions from different stakeholders improve organisational decisions and enhance the benefits for all stakeholders (Shive & Forster, 2020). Thus, leaders in the private and public sectors should work jointly to improve transparency in the management of organisations and institutions in the eyes of the public (Shive & Forster, 2020). Partnerships promote corporate governance mechanisms (Stafford & Stapleton, 2017) in both sectors and enable public scrutiny, visibility, and public

accountability (Stafford & Stapleton, 2017). Positive interventions by all stakeholders improve corporate governance through sharing experience and transfer of skills for the benefit of the entire country (Solomon, 2020; Top & Sungur, 2018).

### **3.3.5 Corporate Governance in Municipalities**

Corporate governance in municipalities tends to promote high standards of leadership and integrity, decency, and ethical conduct for the role players (Rix, 2015). Municipal corporate governance should enhance collaboration and interaction between the Council, the Executive management team, and all stakeholder groups (Höglund, Mårtensson & Safari, 2018). Oversight functions should protect government assets and prevent resource mismanagement (Department of Public Enterprises, 2020) to promote prudent financial management through strengthening systems (Regoliosi & d'Eri, 2014; Wang & Sarkis, 2017).

The nature of corporate governance prevalent within an institution reflects the organisational identity and characteristics of the stakeholders (Kara, Acarerdur & Karabiyik, 2015; Marutlulle, 2019). Good governance in local government enhances prudent financial management which translates into improved quality of life, and access to service for the citizens (Pollanen, 2015). Du Plessis (2020) points out that municipalities should find ways to enhance preventative measures that detect fraud, risks, and corruption.

Public sector leaders and managers should adhere to legislated policies and rules (Van der Wal, 2020). Corporate governance in municipalities should be anchored on ethical practices, norms, and guidelines across all the structures inclusive of the policymakers, and stakeholders (Bose et al. 2018; Bryson & George, 2020). Omarjee (2016) argues that poor management skills lead to poor resource management. Personnel in the internal audit department should promote ethical management practices, monitor compliance with corporate governance guidelines and minimise fraud and corrupt tendencies (Jackson, 2015; Du Plessis, Hargovan & Harris, 2018). The shortage of qualified personnel to execute has in many ways failed the government to deliver

services (Utkina, 2014; Gnade, Blaauw & Greyling, 2017). Morrison (2016) pointed out that zero-tolerance for corruption is possible if the compliance approach is strengthened by involving institutional forces, and social and environmental factors to comply with corporate governance guidelines in Municipalities (Shahab & Ye, 2018).

### **3.3.6 Corporate Governance and Municipal Executive Management**

Corporate governance is associated with the highest principles and ideals of organisational leadership and culture (Othman & Rahman, 2014; Koutoupis & Pappa, 2018). The principles of corporate governance promote oversight of the effectiveness of internal controls, managing risks, and developing strategies for the government (Enwereji & Uwizedeyimana, 2019; Simona & Elisabeta, 2013). Agbim (2018), point out that the leadership of an organisation should monitor and improve ethical practices and the organisational culture to achieve strategic goals. The execution of municipal administrative responsibilities affects the attainment of goals by Municipality Councils (Madumo & Koma, 2019; Connolly, 2017).

The Municipal Systems Act Section 56 provides powers for Municipal executive management to exercise authority over governance processes. Meissner et. Al (2018), points out, despite the legislated authority, services delivery is a problem in local governments due to several factors that include political interference in the administrative system and ineffective monitoring processes on the implementation of policies and evaluation of the delivery of services (Bialluch, Hiemer, Kitshoff & Tschappe, 2017; Masuku & Jili, 2019). Reimsbach, Hahn, and Gurturk (2018) cite the negative impact of political interference on the execution of an organisation's strategy and service delivery goals. Ramalho (2019) and Voorn & Van Genugten, (2021) point out the need for protecting Municipality executives from political pressures so that they can focus on compliance with corporate governance principles and deliver the legislated mandate. Good governance should not be seen differently from politics because it has a strong political dimension of political role players on policies (Coetzee, 2018:25).

Effective service delivery is enhanced by upholding corporate governance principles in the execution of job roles by top management in the public sector (Alabdullah, Ahmed & Muneerali, 2019). Alabdullah, Ahmed & Muneerali (2019), point out that management should ensure that institutions are properly managed through increased coordination and communication across all levels. Qualified and ethical leaders in municipalities should be aware of political pressures and strive towards solving the challenges of service delivery and poor governance (Ashayea & Irani, 2019). Thus, public sector managers and Leaders should understand and display essential managerial and leadership competencies (Van der Wal, 2020) and embrace stakeholders' oversight roles to monitor and evaluate the quality of management in Municipalities (Kurniasih et al. 2019).

Municipal management should ensure that all stakeholders and accounting personnel understand how resources are allocated and can monitor compliance with legislated corporate governance provisions (Aribaba et al.2020). Further, the Municipal should adhere to rules and policies on resource allocation and utilisation for the benefit of all stakeholders (Vallet et al.2019). Executive managers in public service institutions should focus on meeting stakeholder interests and navigating the often-conflicting expectations in deploying resources (Andersen, Brewer & Leisink, 2021).

### **3.4 Empirical Research Evidence: Municipality stakeholders and governance**

Stakeholder Theory promotes the implementation of efficient, effective, and practical ethical methods for managing multiple stakeholder interests within complex environments (Hawrysz & Maj, 2017). The theoretical propositions seek to clarify the role of stakeholders in the corporate governance of government institutions (Freeman & Dmytriyev, 2017) and tools for value creation for the benefit of stakeholders (de Freitas Langrafe, 2020). The economic dimensions and organisational performance are considered from the perspective of multiple stakeholders (de Freitas Langrafe, 2020). Further stating that the adoption of the stakeholder model in the public sector, enhances the delivery of services, encourages employee participation, the attraction of investors and improves relations with suppliers, and encourages communities to pay

for services (de Freitas Langrafe, 2020). Beck and Storopoli (2021), argue that the propositions of the Stakeholder Theory facilitate the development of intellectual structures for the incorporation of joint governance of social capital through partnerships between policymakers and society. The strategic thrust of the theoretical provides perspectives on the examination of stakeholder interests through different lenses (Chen, 2016).

Internal and external stakeholders shape the perspectives and understanding of corporate governance systems through oversight support and monitoring (Jones, Harrison & Felps, 2018). Thus, Stakeholder Theory provides a framework for identifying groups of stakeholders who are directly or indirectly affected by the operations and achievements of an organisation (Hodgkins et al. 2019). Hodgkins et al. (2019), assert that Stakeholder Theory promotes effective planning and implementation efforts by role players and sharing of experiences with other groups in the execution and delivery of socially oriented outcomes (Painter, Pérezts & Deslandes, 2021). Some of the criticisms of the Stakeholder Theory are it fails to ensure that the interests of stakeholders are balanced which may eventually cause conflicts between diverse stakeholder group interests (Hodgkins et al. 2019). Overall, the Stakeholder Theory provides insights into identifying diverse stakeholder interests and upholding good ethical conduct in the delivery of stakeholder interests (Lehr, 2019) and that managers in government have a duty to promote the interests of all stakeholders (Abid et al. 2014).

### **3.5 Financial Administration and Budgeting in Local Government**

Financial reporting in public institutions should demonstrate completeness, quality, competence and internal audit control procedures (Bouten & Hooze'e, 2015; Oussii & Taktak, 2018). Yermack (2017:9) points out that financial reporting provides strategies for improving the overall financial administration in the public sector. Policymakers are expected to constantly review financial reporting frameworks (Chersan, 2015; Battaglio Jr et al.2019). While, the integrated reporting framework provides a holistic approach

to planning for the delivery and evaluation of strategic objectives in public institutions (Hoque, 2017; Lodhia, 2015; Morros, 2016:338). Baber, Kang, Liang & Zhu (2015) and

Masuku & Jili (2019) report that despite the financial reporting guidelines the public sector persistently experiences poor coordination of financial activities, inappropriate financial reporting, and external governance which negatively impact corporate governance often resulting in litigation by external parties (Aksu & Espahbodi, 2016). Jackson (2015), cited failures in financial reporting and risk management as the main factors in most organisational failures and corporate governance failures in public institutions (Shair-Rosenfield, 2016; Mashamaite & Raseala, 2018).

Chauke & Motubatse (2020) points out the importance of controlling the budget by ensuring compliance with codes of conduct and integrity in financial reporting and budget implementation (Oh, Chang and Kim (2018). Compliance practices on financial reporting in public institutions are different from private sector organisations where Boards of Directors provide direct and effective oversight roles (Oh, Chang & Kim, 2018).

Financial reports for the public sector reflect true and fair financial statements that enhance transparency and comparability with previous reporting periods (Buhagiar, 2021). Local governments have the authority and legislative powers to manage finance and resources to ensure the delivery of the needs of the citizens (Fahlevi et al.2018). Municipal managers are expected to deploy financial sources based on local needs and challenges that ensure effective public spending (Fahlevi et al.2018). Gamayuni & Hendrawaty (2020) assert that good financial administration promotes accountability by government institutions.

Municipalities are responsible for effective service delivery as mandated by the respective legislations thus they should resist undue external pressures (Mamokhere, 2019). Proper budgeting processes should be adhered to in financial administration (Schoute, Budding & Gradus, 2018), informed by long-term thinking that aligns operations with the budget (Schoute, Budding & Gradus, 2018). Budgeting processes

in Municipalities should prioritise key performance areas as per the Integrated Development Plan (Mamokhere, 2019). Maseko (2018) points out that stakeholders should participate in the budgetary process in line with corporate governance practices. Stakeholder engagement ensures compliance with public sector accounting processes and financial reporting guidelines (Kaur & Lodhia, 2017; Omukuti, 2020).

### **3.5.1 The Municipal Finance Management Act (MFMA)**

The MFMA provides mechanisms, norms and standards that guide financial management and integrated reporting in the public sector (Fuo, 2018). Buhagiar (2021) and Jacobs, Rivett, and Chemisto (2019) report that public sector financial reporting should be supported by effective accounting systems managed by trained and skilled personnel. The main factor is to implement integrated reporting which provides a reliable, holistic, and compressed organisational report (The Next Generation (2016). Integrated reporting provides forward-looking information for non-profit organisations, state-owned enterprises, and municipalities (Price Water House Coopers, 2009:1; Integrated Reporting Committee South Africa, 2018:2).

The adoption of integrated reporting in organisational corporate procedures increases organisational legitimacy in the disclosure of financial reports (Dumitru & Jinga, 2015). However, failure to coordinate integrated reporting compromises the quality of organisational reports (Wachira, Berndt, and Romero 2019). Internal institutional structures and committees should ensure that integrated reporting matters are implemented for the benefit of stakeholders (Rezaee et al. 2019; Mahrani & Soewarno, 2018). The promotion of accountability minimizes the loss of money, and wasteful irregular spending arising from poor reporting in local governments (Nwoke, 2019). Reports on economic budgeting, social, and environmental issues should ensure sustainability (Marx & Mohammadali-HaJI, 2014; Hussain, Rigoni & Orij, 2018) and assurance of effective strategy implementation (Brown-Libur & Zamora, 2015; Mawela, Ochara & Twinomurizi, 2017).



Good corporate governance practices enhance the improvement and implementation of legislation and laws (Filatotchev & Wright, 2017). Armitage et al. (2017) highlighted that adherence to legislation and respective laws helps in conflict management and strengthen weak institutions. Thus, functional regulatory mechanisms improve internal corporate governance and address stakeholders' expectations and enhance opportunities for institutional development (Mutlu, 2018).

### **3.5.2 MFMA and Financial Governance**

Financial reporting in Municipalities has to comply with the provisions of MFMA and the Generally Recognised Accounting Practice (GRAP) (Libate, 2019). Section 193, of the South African Constitution, empowers the Auditor General to conduct audits in municipalities. The audits cover financial reporting and the governance of performance activities. The guidelines on financial reporting seek to improve public sector governance (Wadie, 2013). Ehsan, Abbas, and Nawaz (2018) point out that the implementation of corporate governance rules and regulations seeks to eliminate corruption and misrepresentation at all government levels. MFMA defines the legislative mandates and strengthens compliance by specifically focusing on the following key areas shown in Table 3.2 below:

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**Table 3.2: MFMA Guidelines Financial Reporting**

Guidance to manage the finances of the Municipality.
Gives clarity on how the Municipality should address overspending on the budget, withdrawals, receiving of allocations, investments accounts, and revenue collection.
Guides the Municipalities on the administration of capital projects.
Consolidates the guidelines on managing expenditure, unspent funds, unauthorized, fruitless, and wasteful expenditure.
Clarifies how the Municipality should recover all the unlawfully misused funds by any of the political office-bearers.

**Source:** MFMA Act (2003, 157-161)

Accountability and transparency should be practised in the day-to-day functioning of public institutions (Klingelhöfer, Erasmus, and Mayo 2015; Okubena 2016). Androniceanu (2021) emphasises the necessity for transparent practices in public institutions in managing risks and compliance with systems. Chauke and Motubatse (2020) state that while MFMA ensures transparency there is a need to enforce compliance and strengthen financial management systems to enhance credible financial governance in public institutions (Chauke & Motubatse, 2020). The mandates set by South African laws are meant to ensure that Municipality executives exercise effective control over financial activities (Judin, 2018).

Despite MFMA and related pieces of legislation, poor enforcement compromises corporate governance. Erasmus & Coetzee (2018) refers to increasing incidents of corruption, mismanagement, and poor service delivery arising from a lack of sound governance, enforcement, and accountability within the South African government sector (Erasmus & Coetzee, 2018). The non-compliance is pervasive despite challenges in several municipalities reported in the annual Auditor Reports on irregular and wasteful expenditure in the Municipalities (Sunday Times, 2017).

### **3.5.3 The Role of Internal and External auditors**

Chapter 14 of MFMA – section 165 (2) (a) and (b) outlines guidelines for conducting internal audits in public institutions. Subsection (2)(b) of the MFMA summarises the

roles of internal audits as follows: ensuring effective internal controls, finance procedures, risk approach, and compliance. While Section 166 focuses on the guidelines for the establishment of an Audit Committee in Municipalities. The Audit Committee is supposed to be an independent advisory body comprising at least three persons with relevant qualifications and expertise. Councillors are not allowed to serve in the Audit Committee of the Council. Further, the National Treasury- MFMA Compliance Monitoring (2017:27) states that the Municipality should identify and appoint one official to act as a liaison with the responsibility for collating and submitting the quarterly MFMA Reports. Chapter 8 of MFMA empowers Municipal Managers to educate officials and political office bearers on financial controls and compel them to act with honesty and integrity, develop risk management strategies and empower the internal audit department to conduct its duties diligently.

The professionalization of the internal audit function contributes to the improvement of corporate governance, efficiency, and promotion of risk management and controls (Vadasi, Bekiaris & Andrikopoulos, 2020). Okubena (2016) points out that Municipalities should address supply chain management irregularities in line with MFMA Chapter 1. MFMA Section 112 (1) (M) (i) seeks to combat fraud, nepotism, corruption, and wrong practices by strengthening internal controls. Doane (2016), argues that the government should enforce the implementation of government regulations and risk management strategies.

The internal audit department should enhance transparency and effective supply chain controls and processes (Davidson, 2015; Armstrong, Guay, Mehran & Weber, 2016). PricewaterhouseCoopers (2017) emphasise the need for the adoption of operational governance assurances as per King IV Report focusing on, inter alia, strong risk and audit committees that monitor processes; implementation of risk management plans that should be reviewed annually; adoption of assessment risk management practices and the need for management to ensure Councils prepare and enforce assurance plans. The King IV Report on corporate governance emphasizes the role of internal audits, assurance and risk management systems (The Institute of Directors South Africa (2016:31). Krouman & Cloete (2018:69) point out that the internal audit function

should identify and minimise fruitless and irregular expenditures. Luthuli, Nyawo & Mashau (2019) point out that irregular expenditures compromise the ability of municipalities to generate revenue thereby forcing them to perennially depend on subsidies from the national government to finance Municipal operations.

Weak monitoring by the Provincial and National governments is the biggest oversight failure in local government operations (Krouman & Cloete, 2018; Anam, 2020). Kravitz (2015) and Rasila, (2019) highlight the need for the Public Service Commission (2020) to insist on the recruitment of qualified personnel at the Executive level and independent audit committees that strengthen monitoring and evaluation functions to reduce financial management challenges at the Municipal levels. Erasmus and Matsimela (2019), cite challenges faced by rural municipalities in recruiting qualified and experienced personnel with requisite financial management knowledge and experience compared to bigger Metropolitan Councils.

Dobija (2019) argues the improvement of corporate governance depends on the proper conduct of auditors on financial reporting and ensuring effective monitoring and acting independently to improve the quality of financial reporting. Some of the issues negatively affecting public institutions emanate from interference from undue political interference at the expense of stakeholders (Thabane & Snyman-Van Deventer, 2018). The Audit Committee should work with the internal audit department to develop strategies that ensure the credibility of financial reporting in public institutions (Surt, Padia & Yasseen, 2018; Kermis & Kermis, 2014). The participation by stakeholders enhances the effectiveness of the internal audit function (Erasmus & Coetzee, 2018).

#### **3.5.4 Budget projections and revenue collection**

MFMA Section 53(1)(c)(ii) outlines the annual plan framework for service delivery by Municipalities and emphasises the development of revenue systems and updating of debtors' control. The revenue contribution should go hand in hand with service delivery (Ives, 2015). The roles of Municipal units in revenue collection to support budgeted programs are defined in MFMA. Budgets for Municipal funded projects should adhere

to government policies on reforms (Basset, 2016) and municipal expenditure should focus on providing municipal social services (Sierak, 2015). Municipalities should take radical steps toward balancing departmental expenditures in line with income generation (Kravitz, 2015).

Lee, Chung, and Yang (2016) point out that good governance increases operational and financial transparency and enables stakeholders to understand the usage of their money. Mismanagement of the budget indicates poor internal controls, lack of risk management, and poor oversight by Councillors (Naughton & Spamann, 2015; Waeber, Keeffe, Hamer & Palmer, 2017). Du Plessis (2020) is of the view that implementation of consequence management without fear and prejudice will go a long way towards restoring trust in the operations of Municipalities.

Some of the main challenges behind financial challenges in Municipalities which result in revenue under-collection and increased uncontrolled expenditure include a lack of proper governance and financial mismanagement (Glasser & Wright, 2020). Organisations often fail to achieve financial and non-financial goals due to poor strategy formulation, improper execution of strategies, and implementation processes (Salum, Gakure & Othiambo, 2017).

### **3.6 Integrated Development Plan (IDP)**

The Integrated Development Plan (IDP) refers to the consultative process stipulated by the Municipal Systems Act 32 of 2000 that is facilitated by Municipal managers and submitted for adoption by the Council. The Council is then required to submit the Plan to the Provincial MEC, who may if necessary adjust the Plan through an Ad hoc committee as per provisions of the Municipal Systems Act, 2000:44. The Municipal Systems Act 32 of 2000, stipulates that the IDP should be reviewed annually focusing on assessing the performance measurements and making necessary amendments. Corporate governance in Municipalities should address the risk management associated with the Plans and financial commitments (Purcell, Francis & Clark, 2014; Durst, Lindvall, Bruns, 2018). Local governments should improve accountability

systems and design programs that assist in strategic planning and implementation (Kemp, 2018; Krause, 2015). Councils should ensure that the IDP process meets the long-term strategy of the Municipality (Masegare and Ngoepe 2018). Poor application of the rule of law by political masters affects administrative affairs which impact internal systems, behavioral systems, and municipal governance (Conduff, 2015; Masuku & Jili, 2019).

The attainability of the key strategic plans informs stakeholders on the development trajectory of the Municipality (Fouché & Brent, 2020, Joe Morolong Local Municipality, 2018). There is growing interest in the effects and outcomes of strategic plans on service delivery and corporate governance (Oh, Chang & Kim, 2018). Strict measures should be put in place to ensure efficiency in the operations of public institutions (Seabi, 2020), monitoring the implementation of strategic plans (Drakenstein Municipality, 2017). Judin (2018) highlights the relationship between the implementation of strategic plans, risk management systems, compliance and overall performance in municipalities.

Government institutional stakeholders must monitor and measure the performance of public institutions (Ojeka, Fakile, Ikpefan & Achugamonu, 2016). Casse and Walravens (2015) argue that the effectiveness and success of organisations derive from proper planning and governance frameworks. The improvement of governance requires the participation of the community during the consultative processes (Ndaguba & Hannyane 2018). Armitage et al. (2017), reported the importance of identifying complex issues that moderate transparency and the implementation of institutional plans and governance coordination.

### **3.7 Socio-Economic Value of Municipal services**

South Africa has become one of the most unequal societies in the world measured in terms of production, provision, and distribution of basic resources and wealth (Ramokgopa, 2013). Masiya, Davids, and Mangai (2019) point out that South Africa is an unequal nation where half of the citizens are poor, with growing numbers of

unemployed youth and adults with lower levels of education. These factors lead to the migration of citizens to peri-urban areas seeking opportunities that pose major urban planning challenges for most municipalities (Masiya, Davids, and Mangai, 2019). The outcome of excessive pressure for basic service delivery often results in violent community protests (Chikulo, 2017).

Notwithstanding these challenges, municipalities are responsible for ensuring healthy standards of living for their communities (Ndaguba & Hanyane, 2019). Luthuli, Nyawo and Mashau (2019), highlight that municipalities face challenges in service delivery as a result of poor governance, and a lack of stakeholder participation in decision making. Municipalities should use performance governance information to assess the social impacts of services rendered (Angiola & Bianchi, 2015; Kana, 2020). Omarjee (2016) states that historically the financial health and performance of the municipalities have been on the decline. Auditor General (AG) 2010/11 to 2014/15 Reports show that 92 percent of the 278 South African municipalities were classified in the struggling phase category. Stakeholders cannot expect the municipalities to address social-economic issues in the absence of sound financial management and effective oversight of the audit committees (Benedek, Szenténé & Béres, 2014; Muda, Maulana, Siregar & Indra, 2018).

The legislation provides guidelines for establishing control systems critical for ensuring accountability and delivery of services (Tondi, 2019). However, poor implementation of financial and risk management systems negatively impacts efforts towards redressing the socio-economic challenges and impedes the fight against corruption at local government levels (Modiha 2018). Service delivery performance must be monitored to ensure performance and accountability as they are directly linked to the socio-economic affairs of society (Tondi 2019). Public institution departments should develop tools for measuring the impact of projects and their economic value and address factors that compromise organizational and operational capacities (Adediran & Windapo, 2017; Adeleke et al.2021).

There is growing responsiveness by stakeholders towards good governance that enable socioeconomic growth (Tondi, 2019). Corporate governance supports the building of social value systems and leadership accountability to the public (Ramalho, 2019). Government institutions must impose measures that fund social welfare activities (Beer & Micheli, 2017) and support the operational levels to deliver services (Kostiainen & Tuominen, 2019). There is growing stakeholder dissatisfaction with the poor service delivery and conflict of interest arising from weak municipal governance (Abid & Ahmed, 2014:851; Zondi, Nzimakwe, and Mbili, 2017:629). Some of the services are indirectly linked to external service providers such as high prices for unreliable electricity that are affecting the economic conditions of the people ((Gore et al.2019). Equally, Municipalities are concerned with electricity demands and unaffordability challenges in their jurisdictions (Ting & Byrne, 2020; Ye, Koch, & Zhang, 2018) amid increasing calls for municipalities to explore renewable energy resources (Aliyu, Modu & Tan, 2018). Municipalities should reduce the socioeconomic burdens of the communities (Pieterse, 2021) through infrastructural improvement, and affordable and reliable electricity to the consumers (Baker & Phillips, 2019). Lawrence (2020) asserts that in order to address the challenges municipalities need better coordination and engagement with Eskom on affordable electricity to enhance value addition to the society and economy.

### **3.8 Corporate governance systems and compliance**

Erasmus and Matsimela (2019) point out that the factors contributing to the poor performance of municipalities include poor financial management and the employment of unqualified personnel. Poorly skilled personnel are responsible for ineffective audits leading to mismanagement and corruption (Bobonis, Fuertes, and Schwabe (2016). Municipalities should employ skilled personnel irrespective of the race to ensure compliance (Mayer, Oosthuizen, and Tonelli, 2019). Mello (2018) argues that the lack of qualifications by Councillors and political structures leads to poor oversight.

The monitoring of processes to detect non-compliance in the legislative framework has been ineffective (Sulemana, Musah, & Simon, 2018) and fails to curb corruption and mismanagement (Kariuki & Reddy, 2017). Specht (2019), points out that the



application of corporate governance principles in municipality processes should add value addition for all stakeholders. Political interferences in administrative processes lead to weak financial management, poor accountability, and unethical practices (Kroukamp & Cloete, 2018; Zvavahera & Ndoda, 2014). Maropo (2018), point out that the South African Local Government sector is negatively affected by corrupt elements, poor ethics, and maladministration. Corruption has become a disease in most developing nations hence the need for strong leadership at all government levels to strengthen legislative frameworks (Lethoko, Musandiwa & Njoko, 2018). The media has reported corrupt activities in municipalities (Schauseil, 2019) and educated the public on issues that are of public interest and benefit concerning governance in municipalities (García-Ponce, Zeitzoff & Wantchekon, 2021).

Corporate governance processes should assess the social and ethical value addition by all stakeholders (Specht 2019). Non-compliance arises from relaxed controls, mismanagement, and a lack of accountability (Beukes, 2019). Bobonis, Fuertes, and Schwabe (2016) point out that voters should evaluate the performance of politicians and their ability to uphold electoral accountability. Krige and Orrie (2018), highlight that non-compliance with the King IV Report recommendations on addressing poor workforce ethics, mismanagement of resources, and practices and violation of the code of conduct by the municipal regulatory bodies. Minimum standards on corporate governance principles for municipalities should be developed drawing from King IV and government-set regulations (Pahad, 2019; Krige & Orrie, 2018). Government regulations should define the responsibilities, roles and accountability mechanisms for corporate governance in the public sector (Kurniasih et al, 2019).

The Auditor-General has repeatedly cited the weak internal controls in Municipalities and drawn up recommendations for improvements on financial management and oversight by relevant structures and bodies (Glasser & Wright, 2020). Farooq, Kazim, Usman, and Latif (2018), point out that municipal institutions must have competent management and internal audit committees that effectively manage financial resources adhering to corporate governance practices that minimise errors, irregularities, and poor practices. Local government management should uphold corporate governance

and disclosure protocols (Farooq et al.2018) in order to enhance the capacity for effecting institutional transitions and reforms (Mutlu et al. 2018).

The Municipal Finance Management Act provides guidelines on financial management and resource allocation in municipalities. Specifically, in this study, The Greater Tzaneen Municipality established The Greater Tzaneen Development Agency (GTEDA) in 2007 to assist in promoting and advancing economic development in the Municipality. The GTEDA was funded through internally generated funds to spearhead economic development which was supported by a partnership with the Industrial Development Agency. The Industrial Development Corporation is supportive of the establishment of development agencies (Lawrence & Rogerson, 2019; Khambule, 2018) However, Lawrence and Rogerson (2019), cite the poor performance of Local Economic Development Agencies in less-resourced small towns.

### **3.9 Corporate Governance in South African Public Institutions**

Law enforcement and Chapter 9 institutions are repeatedly investigating corporate governance failure, corruption scandals, and mismanagement of funds in public institutions (Modiha, 2018). The systemic failures are increasing despite the stipulations of PFMA guidelines on financial management and reporting for departments, institutions, and state-owned entities (Selomo & Govender, 2016). Thabane, and Snyman-Van Deventer (2018), cite the lack of appropriate qualifications and experience for executives as some of the major factors to be a failure in corporate governance in most state-owned enterprises.

Corporate governance practices are negatively impacted by political interference and corruption in state-owned institutions (Matlou, 2018). South African Airways failed to uphold corporate governance principles as Board members violated the standing policies and rules (Dlomo, 2017). Corruption was the major factor behind the reported loss of income at South African Broadcasting Corporation amounting to Rand 395 million for the 2014/15 financial reporting period (Kikeri, 2018). Similarly, ESKOM, a

state-owned entity has experienced numerous incidents of violation of integrated reporting duties thereby undermining corporate governance principles (Dlomo, 2017).

Financial and corporate governance practices are negatively affected by wrongful appointments, dismissal, and the resignation of qualified staff (Kikeri, 2018). Cited by the Public Protector The Public Protector cited the unethical appointment of unqualified senior executives and the total disregard for corporate governance principles. (Kikeri, 2018). There have been so many challenges concerning public entities and some of the major issues reported are related to practices and processes that are illegal (Mokgoro, 2018). The deterioration of financial management performance in public institutions over the years is largely due to poor corporate governance practices (Ramphal, 2017). There is a need to improve and restore corporate governance practices in public institutions (Sarabia-Sanchez & Cerda-Bertomeu, 2018). Senior management and executives in public institutions together with stakeholders are responsible for ethical practices and policy consistency (Van der Wal, 2020).

### **3.10 Conceptual Framework**

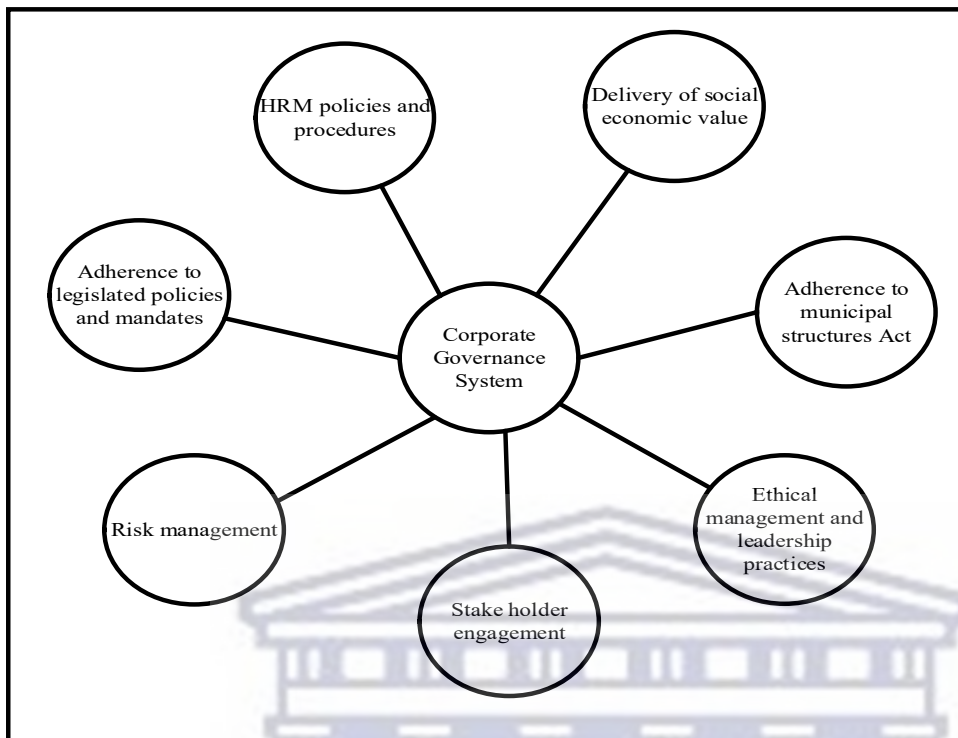
The literature review has highlighted several factors on the impact of corporate governance and the significance of stakeholders' engagement and participation in the corporate governance of public institutions mandated to render services to the public. The study examines stakeholders' perceptions of the factors influencing corporate governance in The Greater Tzaneen Municipality.

- (i) *Corporate governance*: - Corporate governance refers to a system that guides institutional stakeholders on how to monitor the long-term results of an organisation to ensure transparency, accountability, and fairness (eg., Abid, Khan, Rafiq & Ahmad, 2014). The corporate governance system provides guidelines for protecting the interests of shareholders, customers, resources, service suppliers and workers (eg., Kovermann & Velte, 2019) thereby creating greater transparency and performance evaluation by

stakeholders (Yermack, 2017) and communication of the practices and norms (Aguilera, Judge & Terjesen, 2018; Ugoani, 2019). Corporate governance represents a combination of activities and mechanisms that ensure public institutions are managed for the benefit of broader stakeholder groups (eg., Kovermann and Velte (2019). Therefore, corporate governance principles promote compliance, effectiveness, and quality in reporting (Vadasi, Bekiaris & Andrikopoulos, 2020).

- (ii) *Stakeholders*: - individuals, groups, and communities impacted by the operations and activities of institutions or organisations (eg; Freeman, 1984; Lloyd-Williams et al. 2020). Painter, Pérezts, and Deslandes, 2021). The need for organisations to pay attention to and manage relationships that enhance the achievement of stated organisational goals that impact stakeholders (eg; Freudenreich, Lüdeke-Freund & Schaltegger, 2020; Greenwood & Mir, 2018). Stakeholders have a direct and indirect stake in an institution (Freeman, Phillips & Sisodia, 2020) and the morale duty of managers to understand the interests of stakeholders (Freeman, 2017; Yusoff & Alhaji, 2012) and maximisation the value created by paying attention to key stakeholder relationships (Herold, 2018).

### **3.10.1 The Conceptual Framework**



**Figure 3.7: Conceptual Framework**

**Source:** Researcher's own work

The key factors underpinning the study's theoretical and conceptual framework for understanding stakeholder perceptions of factors influencing corporate governance at The Greater Tzaneen Municipality are as follows:

(a) *HRM policies and procedures*: - Employment of unqualified personnel is one of the major factors contributing to poor performance in municipalities (Erasmus and Matsimela, 2019); poorly skilled personnel are responsible for ineffective audits, mismanagement, and corruption (Bobonis, Fuertes, and Schwabe, 2016); lack of qualifications by Councillors and political structures leads to poor oversight (Mello 2018); lack of appropriate qualifications, and experience for executives cause of failure in corporate governance in most state-owned enterprises (Thabane, and Snyman-Van Deventer 2018).

(b) *Adherence to legislated policies and mandates*: - monitoring of processes to detect non-compliance in the legislative framework has been ineffective

(Sulemana, Musah, & Simon, 2018) and fails to curb corruption and mismanagement (Kariuki & Reddy, 2017), non-compliance emanating from poor workforce ethics, mismanagement of resources, and practices that contradict the code of conduct set by the municipal regulatory bodies cited in King IV Report (Pahad, 2019; Krige & Orrie, 2018).

(c) *Risk management*: - to ensure municipal institutions have competent management and internal audit committees that effectively manage financial resources to minimise errors, irregularities, and poor practices (Usman, and Latif, 2018); integrity of mechanism for handling mismanagement and accountability challenges (Beukes, 2019), enforcement of corporate governance failures raised by Chapter 9 institutions (Bobonis, Fuertes, and Schwabe 2016). Monitor systemic failures despite the stipulations of PFMA guidelines on financial management and reporting for departments, institutions, and state-owned entities (Selomo & Govender, 2016).

(d) *Stakeholder engagement*: - communities are an important stakeholder group with the responsibility and rights to influence the financial affairs of the Municipality (Glasser & Wright, 2020); there is a need for mutually beneficial relationships with diverse stakeholder groups (Sarabia-Sanchez & Cerda-Bertomeu, 2018) and collaboration to promote an active involvement of multiple stakeholders towards the delivery of the vision, aspirations, and values of the parties involved (Ashaye & Irani, 2019); establishing mechanisms for sharing information, and strengthening collective efforts in decision-making on programs, activities, and resources in public sector affairs (Hassan & Abbasi, 2020; Supromin & Choonhakhlai, 2019); active participation in implementation public environmental programs to ensure sustainable development (Keiser & Shapiro, 2019). Public sector stakeholders influence the delivery of services (Garrido, Elbakidze & Angelstam, 2017; Weerakkody, Janssen & El-Haddadeh, 2021) and engagement promotes the implementation of efficient, effective, and practical ethical methods for managing multiple stakeholder interests within complex environments (Hawrysz & Maj, 2017).

(e) *Ethical Management and Leadership practices*: - the significance of the implementation of efficient, effective, and practical ethical methods for managing multiple stakeholder interests within complex environments (Hawrysz & Maj, 2017). Importance of monitoring fairness, accountability, and responsibility and reinforcement of corporate governance (The King Committee, 2016:01). Senior management and executives in public institutions together with stakeholders are responsible for ethical practices and policy consistency (Van der Wal, 2020).

(f) *Adherence to Municipal Structures Act*: - political interferences in administrative processes lead to weak financial management, lack of accountability and ethical practices (Kroukamp & Cloete, 2018; Zvavahera & Ndoda, 2014). The South African Local Government sector is negatively affected by corrupt elements, poor ethics, and maladministration (Maropo 2018). Adherence to corporate governance codes assists in monitoring administration activities in the public sector to ensure the delivery of expected services (Acca Global, 2016). Poor management of corporate governance codes and standards affects long-term sustainable growth (PR Conversations, 2016).

(g) *Delivery of Social economic value*: – monitor resource allocation towards promoting and advancing economic development in the Municipality and collaboration development agencies to improve and upgrade development-oriented infrastructure (Lawrence & Rogerson, 2019; Khambule, 2018); assess responsiveness towards good governance that enable socio-economic growth by stakeholders (Tondi, 2019) and the building of social value systems and leadership accountability to the public (Ramalho, 2019) and impose measures that fund social welfare activities (Beer & Micheli, 2017) and support the operational levels to deliver services (Kostiainen & Tuominen, 2019) and initiatives to reduce socio-economic burdens of the communities (Pieterse, 2021) through infrastructural improvement, affordable and reliable electricity to the consumers (Baker & Phillips, 2019) and coordination and engagement with

Eskom on affordable electricity to enhance value addition to the society and economy (Lawrence, 2020).

The study categorised stakeholders into three broad categories, that is internal, external and special interest stakeholders. The main goal of corporate governance in the municipality is to promote accountability, maintain responsibility, and transparency, and achieve public trust, practices, and processes (Kraus & Britzelmaier, 2011; Kusumaningtias et al.2016). This justifies why corporate governance mechanisms must be implemented to manage the municipality (Garde Sanchez et al.2020). Stakeholders are involved in the municipal processes; their participation needs to be unified considering the importance of public confidence and trust in the operations and reporting (Gonzales-Bustos et al.2016). However, the diverse stakeholder compositions and political activities affect the corporate governance in the municipality (Aguilera, Judge & Terjesen, 2018). Many government institutions are reorganizing their traditional corporate governance practices (Kahan & Rock, 2017). There are categories of stakeholders in the municipality.

**Government-** Political theory is important in the government set to search for platforms for good corporate governance to transform the public policy-making models to promote best practices in public administration (Keping, 2018). The political theory drives the transfer of political power and decision making the local level of government (Van Veelen & Van Der Horst, 2018). Because the local government practices the political system promoting democracy, which creates an opportunity to participate in decisions that are shared by all citizens (Van Veelen & Van Der Horst, 2018). Political theory in the current dispensation offers new conceptual thinking in shaping democratic processes (Rosanvallon, 2019). The ideas of political theory help to understand the legislation informing the corporate governance to drive the behaviour of leaders and influence the regulation implementation (Lund & Pollman, 2021:2566). The custodian of the legislation (council and management) in local government must ensure that good behaviour promotes the reputation and business success of the institution (Obamiro, Tijani & Ojo, 2019). It is also important for the custodians of the legislation to ensure



best practices of corporate governance to eliminate financial corruption (Katemena, 2020:52).

**Municipality:** The policies, regulations, standards and legislation are set for the municipality to be complied with. The non-conformance with legislation and provisions with the set standards leads to deficiencies in internal controls (Pamungkas, Ibtida & Avrian, 2018). The municipality needs to have clear policies and action plans to monitor the conformance of corporate governance as per the legislation (Pribeanu, 2019). The municipality agents are pressured to ensure full compliance with legislative prescripts to promote the interests of the principals. The principals conduct monitoring of systems, evaluate policies and provide risk management strategies to regulate acceptable norms and standards on resources (Parker et al. 2019). The municipality depends on the resources for its operations however connected to the corporate governance decisions (Masud et al. 2018). The facilitation of the relationship of stakeholders is important as per the Stakeholder Theory to ensure corporate governance and strong management in local government (Clarke & MacDonald, 2019). The government is tightening more measures of controls and ensuring corporate governance principles due to the changing economic pressures to reduce transaction costs and increase their competitive advantage (Hyndman & McKillop, 2018).

**Internal stakeholders** – The Stakeholder Theory tools provide ideas for the local government to improve compliance with laws and regulations to ensure effective financial accountability (Dewi, Azam & Yusoff, 2019). The internal stakeholders' participation in corporate governance is a special role in effectively contributing to interacting with multiple stakeholders on transparency and sustainability (Soma et al.2018). The tools of Stakeholder Theory provide ideas for the internal stakeholders in public finance management, accountability, governance, and accountability (Kaur & Lodhia, 2018). Corporate governance in local government is supported by various stakeholder groups for strategic initiatives that need to be sustained by ideas of Stakeholder Theory (Mitchell, 2022).

**Employees:** The municipality depends on employees as the important stakeholder to operate and deliver services (Odehalshawabkeh & Alsawalhah, 2019). The employees are people who remain committed to accomplishing the goals and maintaining the values that they believe in (Dabir & Azarpira, 2017). A key driver to ensuring harmoniously and maintaining values and relations between employees and management is the labour consultation process (Tshamano, Shopola & Mukonza, 2021). There must be continuous participation of employees in the strategic planning and decision-making processes of the municipality (Wondimu, 2018). The municipal employees are actors with professional identities to ensure social activity and communication to meet citizens' goals (Horsbøl, 2019). Horsbøl (2019), further highlighted that municipal employees are viewed as facilitators of interaction, from planning and engaging with citizens. Municipal employees must be consistent with the ideal levels for achievement while executing their tasks (Menge, Mulyono & Sukirman, 2021).

**Management:** contribution in the study is important because they perform an agency and stewardship role. Their importance in corporate governance is to promote ethical values of fairness, honesty, integrity, trustworthiness, and openness (Fourie, 2018). The management who participated in this study were from various units and divisions, including the office of the municipal manager, waste management, corporate services, and finance and treasury. Management has a primary responsibility to supervise and lead municipal employees on appropriate municipal processes of finance and sound management (Enwereji & Uwizeyimana, 2019).

Councillors are the representative democracy in the municipality. They qualified to participate in the study, councillors represented the council in this study. They were not selected based on the political parties' affiliation. The researcher did not approach the councillors based on their political affiliation. They provide a strategic role in oversight and support for the continued corporate governance improvement matters of the municipality (Tan, Morris & Grant, 2016; De Lange, 2019). The councillors of the municipality have a responsibility to ensure accountability (Galanti & Turri, 2021).

A representative from Cooperative Governance and Traditional Affairs (Cogta), Cogta has a responsibility for the legislation and policies of the municipality. The Cogta is responsible for the structures and the committees of the municipalities. They provide the council, management, and local leadership in the municipality with support on compliance with the legislation (Córdova & España-Nájera, 2021). Cogta plays a role in bringing together broader participation and consensus on building social change and economics (Remoaldo et al. 2017).

A representative from Provincial Treasury has the utmost responsibility in the compliance and processes related to the finances of the municipalities. The significance of the Treasury's participation in this study is that it has a responsibility to safeguard resources through policy-making and policy intervention (Falcone, 2018). Play role in controls of municipal institutions' decisions (Gullino, Devecch & Larcher, 2018).

It should be noted that some of the internal stakeholders in the Greater Tzaneen Municipality were not included in the study. These are the unions and the majority of lower-level employees. This study adopted the purposive sampling approach to identify the key respondents across all stakeholder groups. However, the trade unions were not considered as the study felt the issues were beyond labour relations matters. Furthermore, the study approach did not consider lower-level employees due to their low involvement in corporate governance processes.

**External stakeholders:** The propositions of Stakeholder Theory support the mutual relationships of stakeholders as recipients of services and providers of services in a joint value form (Freudenreich, 2020). External stakeholders have many expectations which should correspond with the value desired (Freudenreich, 2020). External stakeholders expect the incumbent government to improve the standard of living of the communities (Ndaguba & Hanyane, 2019). Stakeholder Theory propositions suggest that dynamic performance management used as an instrumental approach can guide the strategic plan of an institution (Noto & Noto, 2019).

The residents qualified to participate in the study because the corporate governance controls systems and practices of the municipality affect accountability and transparency in the public interests (Ferry & Ahrens, 2017). There are expectations by citizens of municipalities for basic services which are delayed by a lack of financial planning and a basic understanding of corporate governance processes (Majam, 2020). Residents have chiefs, elders, and traditional rulers who reside within the municipality and are affected by the developmental programs (Poku-Boansi, 2021).

The business community members are owners and leaders of the businesses, who are affected by the failures of corporate governance in the municipality (Boateng & Poku, 2019; Chauke, 2021). The business has a variety of needs, interests, and expectations in investment (Gullino, Devecch & Larcher, 2018; Hernández-Castorena, Correa-Cruz, & Jiménez-Fajardo, 2019). Mkhize (2018), the private sector material resources, physical and financial capital in the local areas.

**Special Interest stakeholders** – The government intervenes in various ways to improve the governance of local government despite the constraints due to political interferences, corruption, and poor service delivery (Reddy, 2018). The special interest groups of stakeholders are often confronted with issues such as financial irregularities, and mismanagement of processes which lead to service delivery protests and may need their interventions (Kroukamp & Cloete, 2018). The special interest stakeholders have an important role to play in the enforcement of legislation and oversight roles. The major task is to ensure the leadership of the municipalities do their best to safeguard, and effectively manage the public funds (Matlala & Uwizeyimana, 2020). And to ensure that there is good governance, follow up on audit recommendations, raise financial resources, and capacitate human resources and leadership (Matlala & Uwizeyimana, 2020).

The Mopani District Municipality Official: The officials from the district municipality qualified to participate in this study because the district leadership supports the local leadership with the risk management controls learned from other local municipalities within the region (Chidavaenzi, 2017). The district municipality officials support the

local municipality administration with the effectiveness of the shared services and the entirety of corporate governance services (Mqadi, 2020).

Neighbouring municipalities' officials are qualified to participate in the study, and their shared local governance principles in their local governments assist the neighbouring municipalities to do the right things, performance, and investment (Motubatse, Ngwakwe & Sebola, 2017; Eyenghe & Ibama, 2019).

### **3.11 Summary**

This chapter reviewed the pertinent literature review, underpinning theories and empirical evidence on corporate governance with a specific focus on the municipality and public sectors. The factors that influence corporate governance in the public and municipality sectors were identified in the context of the empirical evidence and enacted Acts of Parliament. The implications on governance and service delivery were drawn from the relevant literature and empirical research evidence and the justification for the study on corporate governance in the local government the conceptual framework was presented.



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## CHAPTER 4: RESEARCH METHODOLOGY

### 4.1 Introduction

This study chapter presents the research design, research setting, sampling and sample profile, data collection techniques, data analysis and presentation, the truthfulness of the study, and ethical considerations.

### 4.2 Research paradigm

A researcher gets the worldview of a study in a real form by understanding a paradigm as a fundamental belief system (Alharahsheh & Pius, 2020). Kamal (2019) agrees that the research paradigms are based on the foundational belief system which guides the study for inquiry. Four different approaches in the research paradigm cited in the literature are positivism, interpretivism, constructivism, and critical theory (Patton, 2005; Sobh & Perry, 2006).

Table 4.1: Four Approaches to Research Paradigm

Positivism	Interpretivism	Constructivism	Critical theory
Based on truth and reality	Believes that realities are constructed using multiple views	Contains a philosophical stand	Entities exist independently
The logical analysis explained actual events assertively	Understand and interpret how individuals interact in social phenomena	Constructs reality in a study	Freedom enhancement
The viewpoint focuses on the unchanging laws that rule human behaviour	Requires events to be understood through the eyes of the participants	Focus emphasizes on the existence of multiple views	Explain and analyse societal conflict
Its investigation is not measured based on individuals and social phenomena	Analysing approach generates inductive data using a semi-structure interview	Understand the historical, cultural, and settings of the participants	Use realist ontology to effect change

Source: (Adapted from Patton, 2005)

#### **4.2.1 Interpretivism paradigm justification**

The interpretivism paradigm emphasises the need to create a new, richer understandings and interpretations of social worlds and contexts (Saunders et al., 2019) to uncover and explore multiple interpretations that enhance the process of analysis of the several layers of the phenomena (Lalli, 2017; McGannon et al. 2021; Bogna, Raineri & Dell, 2020; Cohen et al., 2007). The study adopted the interpretivism paradigm and used various techniques to interpret the findings in understanding stakeholders' viewpoints on the factors influencing corporate governance in the local government sector. The primary data was collected using questionnaires, interviews, and the Google form which created a naturalist approach to interpretivism (Smoliak & Strong, 2018; Welch et al.2021).

The study considered the diversity of respondents when employing multiple methods of data collection that reflected the perspectives of diverse stakeholders (Smoliak & Strong, 2018; McGannon et al. 2021). The interpretivist approach enabled the study to obtain a rich understanding of the diverse socially constructed perspectives on the phenomena of research interest. The approach enabled the study to generate multiple explanations of the meanings and context for understanding the nature of corporate governance in the Greater Tzaneen Municipality.

#### **4.2.2 Ontological assumptions**

The ontological assumptions underpinning the study are premised on subjectivism to gain an in-depth understanding of the complex socially constructed reality, culture, language, multiple meanings, interpretations, experiences, realities, , and practices (Saunders et al., 2018). The study employed multiple methods to obtain the subjective reality of the stakeholder perceptions of corporate governance and factors influencing corporate governance mechanisms within the Greater Tzaneen Municipality.

##### **4.2.2.1 Epistemological assumptions**

The epistemological assumptions are that the study discovers new understandings and worldviews and new knowledge (Batista, 2020) from the respondents’ multiple narratives, stories, perceptions, and interpretations (Saunders et al., 2019). The triangulation of data triangulation from multiple sources enhances the building of new knowledge (Devine, 2018) on stakeholders’ perceptions of factors that influence corporate governance municipality operations within a developing country context. An in-depth understanding of key issues and realities (Harfitt, 2017) impacting corporate governance is developed into diverse multiple stakeholders contributing to broadening knowledge on the phenomena within the South African municipality sector.

The examination of corporate governance from the perspective of stakeholders was interrogated within the context of legislative and oversight roles and managerial practices at the municipal organisational level. Thus, the research focused on understanding the nexus between legislative frameworks and Municipality organisational practices which inform the perceived factors governing the execution of mandated administrative and operational roles and duties and service delivery.

**Table 4.2: Interpretivism paradigm assumptions**

<b>Ontology</b> (nature of reality or being)	<b>Epistemology</b> (what constitutes acceptable knowledge)	<b>Axiology</b> (role of values)
Complex, rich Socially constructed through culture and language Multiple meanings, realities, and interpretations, and Flux processes, practices, experiences	Theories and concepts too simplistic Focus on narratives, stories, perceptions, and interpretations New understandings and worldviews as a contribution	Value-bound research Researchers are part of what is researched, subjective Researcher interpretations key to the contribution Researcher reflective

Source: Saunders and Thornhill (2019:145)

**4.3 Research approach**



Creswell and Creswell (2017) refer to a research approach as a procedure and planning that measure how data collection is interpreted from the assumptions to the detailed methodology. Considering that the research approach involves various techniques a researcher needs to be aware of the three types of research approaches, namely, qualitative, quantitative, and mixed methods. Qualitative research is an approach to exploring and understanding the meaning individuals and groups ascribe to a social or human problem (Cresswell & Cresswell, 2018:41). Further stating that the research process involves contending with emerging questions and procedures, inductive analysis of data from particular to general themes, and that requires the researcher to interpret the meaning of the data (Cresswell & Cresswell, 2018:41).

Qualitative research uses non-statistical inquiry processes and techniques to gather data about social phenomena (Biereenu-Nnabugwu, 2018). The advantage of the qualitative method approach is that it provides researchers with descriptions of the opinions, feelings, and experiences of the participants (Saunders & Lewis, 2018; Rahman, 2020). The qualitative research approach seeks to understand the subjective interpretations of the narrated statements, to get insight from participants. Thus, the researcher can probe for elaboration and interpret further the views and points raised to present a thorough detailed explanations of the phenomenon (Pearce & Pons, 2019).

The quantitative research approach refers to an approach that is concerned and based on strategies informed by statistical quantification and statistical analysis of the data (Cresswell & Cresswell, 2018:41). While the mixed method approach combines both approaches in data collection and analysis (Pelucha, Kveton & Potluka, 2019). When both qualitative and quantitative data gathered, gives a deeper understanding of the research problem unlike if one approach was used (Pelucha, Kveton & Potluka, 2019; Creswell & Creswell, 2017).

The study adopted the qualitative research approach and collected quantitative descriptive statistics to generate new insights and understandings on stakeholder

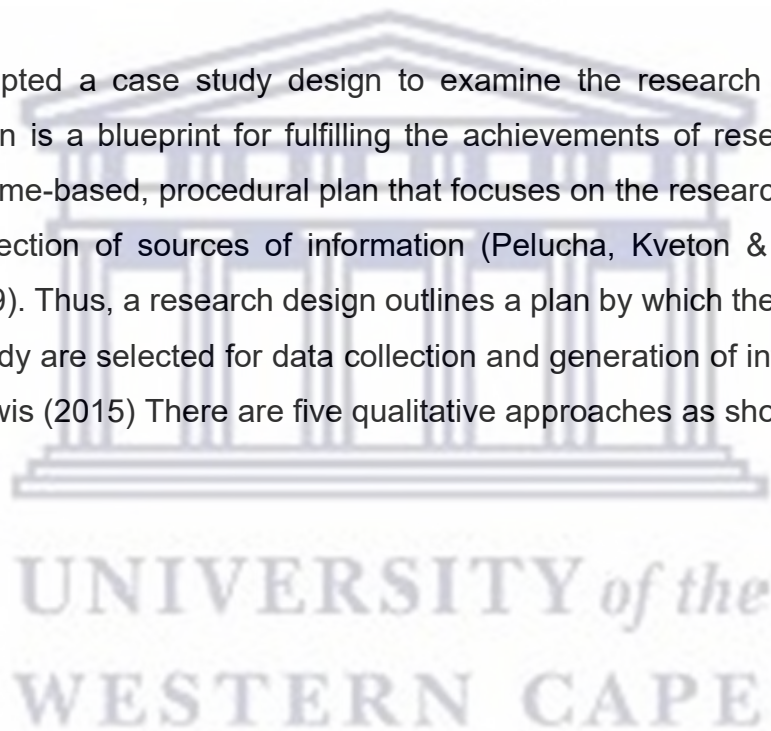
perceptions of the factors influencing corporate governance within the Greater Tzaneen Municipality in the Limpopo Province

#### **4.3.1 Qualitative and quantitative approaches justification**

This study adopted a qualitative approach to gain an in-depth understanding of the study problem and used quantitative descriptive statistics (Quinlan et al., 2015).

#### **4.4 Research design**

The study adopted a case study design to examine the research questions. The research design is a blueprint for fulfilling the achievements of research objectives indicating the time-based, procedural plan that focuses on the research question, and guides the selection of sources of information (Pelucha, Kveton & Potluka, 2019; Schindler, 2019). Thus, a research design outlines a plan by which the respondents in a proposed study are selected for data collection and generation of information (Cera et al. 2020; Lewis (2015) There are five qualitative approaches as shown in Table 4.3 below:



**Table 4.3: Five qualitative approaches**

<b>Basis considerations</b>	<b>Narrative Research</b>	<b>Phenomenology</b>	<b>Grounded Theory</b>	<b>Ethnography</b>	<b>Case Study</b>
Focus of research approach	Explore individual life	Drive the understanding of experience	Develop a hypothesis that is grounded in data collection from the field	Describe and interpret culture-sharing group	Develop in-depth illustration and analysis of a case or multiple cases
Unit Analysis	Examining of one or more individuals	Investigate of several individuals with same experience	Using process, actions and interaction to study event that involves many individuals	Study people that share same culture	Focus on studying event or activities that is more than one individual
Types of research problem best suited	Tell individual experience stories	Describe the lived phenomenon	Theories are gathered based on participants view	Give interpretation to the shared culture group patterns	Present an in-depth understanding of a case or cases
Nature of disciplinary origins	Drawing focus is on humanities such as literature, history, anthropology, psychology and sociology	It is centered on philosophy, psychology, and education	Information is drawn from sociology	From anthropology and sociology	Drawing focus on psychology, law, political science and medicine

Source: Creswell and Creswel (2018:49)

#### 4.4.1 Case Study Design

The study adopted a case study design to explore in-depth, insights and gain a rich understanding of the phenomena of research interest through the use of multiple data sources (Hancock, Algozzine & Lim, 2021; Yin, 2009). Yin (2018) states that the case study design is important because the evidence source relies on multiple data and in-depth analysis and description of the given phenomenon of a bounded system (Takahashi & Araujo, 2020). Rittenhofer (2015) argues that the case study strategy draws on individuals' experiences and provides an in-depth understanding of the cases.

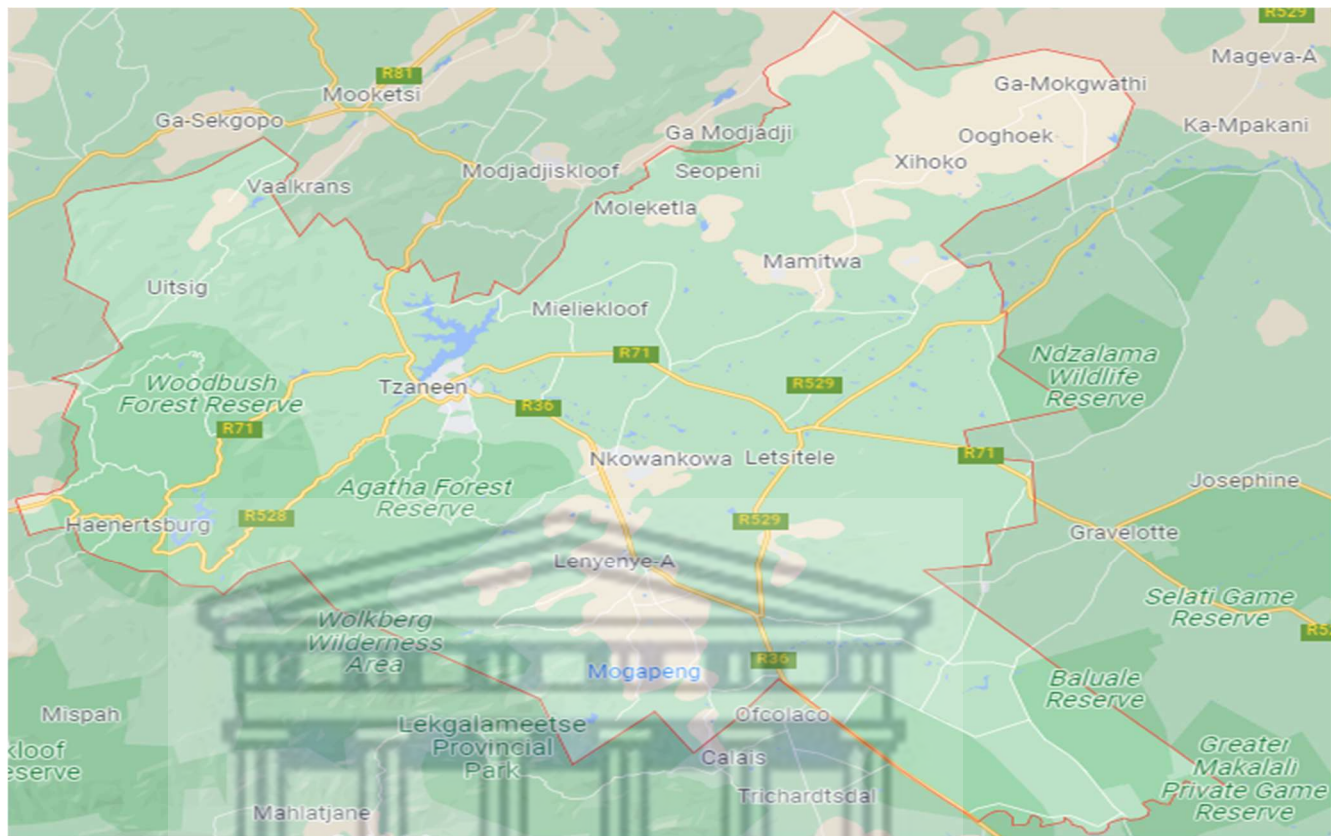
#### 4.4.2 Justification of the Case Study Research

The study adopted an exploratory case study design to explore and gain an in-depth understanding, and explanation of the phenomenon in the context in which it occurs (Yin, 2018). The main research aim was to understand the phenomenon (Yiyit & Arslan, 2020) of stakeholder perceptions and their narratives, meanings, realities, and descriptions ((Swedberg, 2020) of the factors influencing corporate governance in The Greater Tzaneen Municipality.

#### **4.5 Research Setting**

This study was conducted at the Greater Tzaneen Municipality, which is located in Tzaneen, Mopani District, Limpopo Province. Tzaneen is a town on the Eastern side of Limpopo, located about 118 kilometres from Polokwane, the major city of the Limpopo province. The Greater Tzaneen Municipality is classified as a Category B-type municipality mandated to provide diverse services and infrastructure to the urban, peri-urban and rural communities within its jurisdiction. The primary service deliverables include clean water, sanitation, and employment opportunities, and prescribed free services in conjunction with the Provincial and National governments (Beyers, 2016).

The Municipality is approximately 3240 km<sup>2</sup> and comprises 131 rural villages and five towns, namely Tzaneen, Letsitele, Lenyenye, Nkowankowa, and Haenertsburg. The majority of the residents (80%) are in areas designated as rural areas (<http://www.tzaneeninfo.co.za>). As a rural municipality, it is the biggest in terms of size, budget and social responsibilities in the Mopani region. The population comprises approximately 390 095 residents and 108,926 households (Statistics South Africa, 2011). The Municipality structure is based on an executive committee system that manages 34 wards constituted by t3) proportional representation councillors, nine executive committee members and presided over by a mayor. A Municipal manager is responsible for managing the Greater Tzaneen Municipality as specified by the provisions of the legislation on political office bearers and municipal administration officials (Gravetter & Forzano, 2018).



**Figure 4.1: Greater Tzaneen Municipality Area Map**

**Source:** (Google Maps)

The Greater Tzaneen Municipality has 35 wards that elect Ward Councillors in addition to 32 proportional representatives (PR) Councillors. In total, the municipality has 32 Councillors and the Council elects eight committee structures mandated to provide governance oversight on Council management and operations as stipulated by the Municipal Act and relevant local government regulations. The majority of the population resides in rural communities and depends on farming for sustainability. The economic activities of the Greater Tzaneen Municipality largely attract people from surrounding local municipalities. While local investors consider the Greater Tzaneen Municipality as the most strategic area for establishing business ventures that supply and serve the surrounding municipality communities. Overall, the formal and informal farmers significantly contribute to the economy through job creation activities and taxes paid to the Municipality (Greater Tzaneen Municipality, 2016).

The main economic activities are agriculture activities that include fruits, vegetables, animal husbandry, and timber processing. The Tzaneen and the surrounding areas host tourism and nature destinations such as the Haenertsburg Grassland, Modjadji Cycad Reserve, Muti Wa Vatsonga Museum as well as the Georges Valley and Magoebaskloof mountainous areas. The majority of agricultural produce is supplied to the rest of South Africa, regional and global markets.

The Municipality benefits from small-scale mining activities shared with the Ba-Phalaborwa Local Municipality. The mining activities are located in Letsitele, Gravelotte, and Phalaborwa areas which are under the Ba-Phalaborwa local Municipality. The Phalaborwa and Foskor mining companies provide employment opportunities for the local municipalities in the Mopani District Municipality and the neighbouring Mpumalanga Province. The Palabora Mining Company Limited has been operational since 1956 and is the country's sole producer of refined copper and produces approximately 80 000 tonnes at the smelter and refinery located in Phalaborwa town. The company supplies most of South Africa's copper needs and exports the balance and by-products such as Magnetite, anode slimes, Vermiculite Sulphuric acid, nickel and sulphur (Phalabora Mining Company, 2022).

#### **4.6 Sampling and sample profile**

The study population comprised all the residents and business owners in the Greater Tzaneen Municipality. The study used purposive sampling to select the participants from the target population to provide relevant information on the research topic (Creswell & Creswell, 2018:304; Cohen et al., 2017; Manion & Morrison, 2017). The purposive sampling method (Creswell & Creswell, 2018: 262; Biggs et al., 2021) was used to select internal, external and special interest stakeholders who participated in the study. The selection of participants focused on people who had the required knowledge and understanding on the key issues of research interest (Denieffe, 2020).

Purposive sampling was ideal in this study as it enabled the selection of key respondent groups from diverse stakeholders (Creswell & Creswell, 2018:333;

Saunders et al., 2019). The consideration for purposively selecting the participants is that they were best placed to answer the research objectives and questions (Creswell & Creswell, 2018:33; King-Daniel, 2020). Participants were selected based on the required information (Creswell & Creswell, 2018:41; Biggs et al., 2021). Cost and time factors influenced the sampling process and size (Saunders et al., 2019; Biggs et al., 2021).

**Table 4.4: Characteristics used to select the participants for the study**

<b>Types of stakeholders</b>	<b>Procedure for selection</b>
<b>Internal stakeholders</b>	Were drawn from different Organisational units, departments, roles, divisions, and Councillors within the Greater Tzaneen Municipality.
<b>External stakeholders</b>	Were drawn from residents and the business community
<b>Special interest stakeholders</b>	Were drawn from a public servant with specific responsibilities mandated by the Municipal Act and those with legislated oversight roles on municipal affairs

**Source:** Researcher's own work



**Table 4.5: Characteristics for selecting participants**

<b>Groups of stakeholders</b>	<b>Selection criteria</b>
<b>Age required for participants</b>	A participant should be not less than 18 years of age
<b>Residents</b>	Who had stayed, lived, and worked within the Greater Tzaneen Municipality for a minimum period of three (3) years
<b>Businesspersons</b>	Who had operated in the greater Tzaneen municipality for at least five (5) years
<b>Internal stakeholders (employees)</b>	Had worked for The Greater Tzaneen municipality for at least three (3) years.
<b>Councillors</b>	who had served in the Greater Tzaneen Municipality as a Ward councillor for at least twoyears

**Source:** Researcher's own work

#### **4.7 Data collection methods**

Multiple methods were employed to collect primary data (Creswell & Creswell, 2018:281; McKinley & Rose, 2019; Roulston & Choi, 2018). The main data collection methods were semi-structured interviews and Questionnaires. The semi-structured interview guide was used to guide one-on-one individual interviews while a self-administered questionnaire (Creswell & Creswell, 2018:262; McKinley & Rose, 2019) Yaddanapudi & Yaddanapudi, 2019; Hofisi et al., 2014). The researcher collated all the interview transcripts, notes, and usable Questionnaires presented as Google forms. The first section of the research guide and questionnaire captured the biographical information. While the second section comprised questions on factors that impact corporate governance and compliance with legislation.



**Table 4.6: Stakeholder Groups in the study**

<b>Key Internal Stakeholders</b>	The Municipal Manager and 2 senior management team members. They shared information on the high-level operations, formal structures, processes, and background of the Municipality's corporate governance systems
	3 Greater Tzaneen Municipality Councillors representing different committees and one councillor from Mopani District Municipality as well as a former Greater Tzaneen Municipality Councillor participated in the study.
	4 Middle level Managers of the Greater Tzaneen Municipality participated
	A former official (management level) of the Mopani district municipality was interviewed.
	5 employees of the Municipality stakeholders participated in the study
<b>External Stakeholders</b>	90 residents and,
	8 business community members participated in the study.
<b>Special interest stakeholders</b>	1 representative from SALGA
	1 representative from COGSTA
	1 representative from the Provincial Treasury
	2 officials from neighbouring municipalities participated in the study.

**Source:** Researcher's own work

The researcher wrote down detailed notes during interviews and audio recordings for those that granted consent to record the interviews. A total of 100 usable questionnaires were received from the municipal stakeholders of research interest. Interview respondents were contacted ahead of time and completed the consent form,

and the information sheet was read out before the commencement of the scheduled interviews.

The data collection process started in June 2019 until February 2020 when it was temporarily stopped at the onset of the COVID-19 pandemic in March 2020. By the end of February 2020, the researcher had collected data from 123 participants. The total number of participants in the study and the type of data collection are shown in Table 4.7 below. Number of participants

**Table 4.7: Number of participants**

<b>Total of participants</b>	
<i>Interviews-</i>	20
<i>Questionnaire-</i>	100
<b>Total</b>	<b>120</b>

**Source:** Researcher’s Own Work

**4.7.1 Semi-structured interviews**

An interview is a suitable technique in qualitative research as it provides insights to the experience of the phenomenon (Saunders & Lewis, 2018; Ahlin, 2019; Majid et al. 2017), through one-on-one conversations (Creswell & Creswell, 2018:263; Majid et al. 2017) and enables respondents to provide open-ended answers (Tavory, 2020).

Semi-structured interviews were used to explore deeper understanding and inner experiences and probe for meanings (Saunders & Lewis, 2018; Queirós, Faria & Almeida, 2017; Scanlan, 2020). Interviews were conducted with 20 participants drawn from the three stakeholder categories, that is, internal, external, and special groups. The one-on-one interviews provided the participants with the opportunity to present

their own experiences about the topic (Saunders & Lewis, 2018; Ahlin, 2019; Yeong et al.2018).

The researcher recorded detailed notes and where consent was granted an audio recorder was used to record the interviews (Brinkmann & Kvale, 2018). The interviews lasted an average of 45 minutes. The time provided the researcher with an opportunity to probe and seek clarification from each of the respondents (Scanlan, 2020; OToole & Mikkelsen, 2021). There were times when some participants asked the researcher to interpret some of the questions in the interview guide in the local Tsonga and Sepedi languages. The researcher is fluent in both Tsonga and Sepedi. See Appendix 6 (Semi-Structured interview guide)

#### **4.7.2 Self-Administered Questionnaire**

Questionnaires are used extensively in gathering responses from different respondents (Tudor, 2010; Singh, 2017). A self-administered questionnaire was employed to collect data (Boparai, Singh & Kathuria, 2018; Creswell & Creswell, 2018:50). Some of the respondents were given a questionnaire to self-complete (Ikart, 2019). Specifically, 1 Greater Tzaneen Municipal employee and an employee from a neighbouring municipality completed the questionnaires and the majority of the Business community respondents.

The researcher found this to be most appropriate since the sample could not all be interviewed (Regmi et al. 2016). The researcher was available on the phone to assist the respondents who needed further clarity (Carpino, Mora & De Simone, 2019). (See Appendix 7 and 9: Self-administered Questionnaire). A Google form questionnaire, is used as a data collection tool to obtain data online (Ahmad, 2019; Hsu & Wang, 2017). The Google Form used to collect data in the study had the same questions as on the Self-administered questionnaire. Using emailed Google forms enabled the participation of those who had given consent to provide the data access via computers (Creswell & Creswell, 2018:215). 2 managers and 2 employees of the Greater Tzaneen Municipality completed the Google forms. While 5 residents and 1) business

community member also completed the Google forms. The Google structure is presented in Appendix 8: Questionnaire (Google forms).

#### **4.8 Data Analysis and Presentation**

Content analysis is a tool and method used to analyse features and content in qualitative and semi-quantitative research studies (McKinley & Rose, 2019). Content and thematic analysis are used to identify key themes emerging from the data (Creswell & Creswell, 2018:322). Preiser et al., (2021), argues that the nature of qualitative data as textual, narrative-based content, open-ended questionnaire responses, notes, and electronically completed forms requires a systematic analysis of the data. In terms of the quantitative data, content analysis focused on measuring and frequency counting the data involved to derive numerical information. Data was interpreted through in-depth analysis of the information from interviews, and questionnaires (Washington, 2020). Kramer (2019). Analysis of the qualitative data involved grouping the information into thematic points to identify similarities in responses. The researcher then went through an iterative process to identify ideas and categorized the relevant aspects emerging from the responses and expressions (Kramer, 2019).

The researcher followed Creswell's (2009) logical data analysis presented below:

**Step 1:** The researcher organised and prepared the data recorded from the field notes and audio recordings for analysis, this involved transcribing interviews, scanning relevant materials and arranging data according to the used sources.

**Step 2:** The data collected was read carefully by the researcher to obtain a clear understanding and sense of the data collected from the participants, and to attain the overall credibility of impressions.

**Step 3:** The researcher adopted a detailed method of coding and categorized themes to bring out similar meanings that were expressed around each question. Thematic analysis was used by the researcher to make the process of coding and categorizing

convenient and systematic. The coding process involved grouping the words into clusters and components with similar topics, the categorised labelling process gave the researcher allowance to conduct a preliminary analysis as well as recoding data.

**Step 4:** The coding method was used by the researcher to generate descriptions of the people or settings according to the themes and categories for analysis.

**Step 5:** During the process, some detailed discussions with participants were developed by the researcher according to the themes, to attain in-depth descriptive information to uncover the main findings.

**Step 6:** At the end of the data analysis process, the researcher interpreted the meaning of the data through a comparison of the findings according to the information collected from all the relevant theories and literature.

Descriptive statistics were used to analyse and present biographic information such as age group, gender, educational background, and role of the participants. The frequency and percentages of the information were presented in tables and bar graphs in Chapter 4. Descriptive statistics were used to analyse and present the biographical information and multiple-choice questions. SPSS software was used to analyse and present the descriptive statistics, pie charts and bar graphs (Creswell & Creswell, 2018:218; Schabenberger & Gotway, 2017; Miles, Huberman, & Saldaña, 2018).

The analysis interrogated, compared, and consolidated different stakeholder perceptions and compared, reduced, and consolidated the data into emerging themes (Creswell & Creswell, 2018:321; Washington, 2020) and in-depth meanings (Miles, Huberman & Saldaña, 2018). The data voice of the opinions of stakeholders based on the research questions (Miles, Huberman & Saldaña, 2018) was captured verbatim in key sections.

**Table 4.8: The content and thematic analysis emerging themes**

Internal stakeholders	External stakeholders	Special interest stakeholders
<ul style="list-style-type: none"> <li>• Appointment of Executive managers</li> <li>• Organisational culture</li> <li>• Organisational communication</li> <li>• Compliance with the Municipal Financial Management Act (MFMA)</li> </ul>	<ul style="list-style-type: none"> <li>• Service delivery</li> <li>• Compliance with the Municipal Financial Act (MFMA)</li> <li>• The cadre deployment political system</li> <li>• Procurement &amp; tendering system malpractices</li> <li>• Stakeholder consultations</li> </ul>	<ul style="list-style-type: none"> <li>• Cooperation with role players</li> <li>• Skills and capacity challenges</li> <li>• Accountability</li> </ul>

**Source:** Researchers own work

**4.9 Trustworthiness of the study**

Trustworthiness refers to the authenticity and truthfulness of the research study findings and the method used to interpret the findings (Cloutier & Ravasi, 2021). The researcher rigorously followed the procedures for collecting and analysing data (Cloutier & Ravasi, 2021). The content and thematic analysis adopted a consistent method in coding and interpretation and enhanced consistency in the interpretation methods (Stenfors, Kajamaa, and Bennett, 2020). The researcher adhered to the main trustworthiness components in the data analysis, interpretation, and presentation of the findings (Amin et al. 2020).

**4.9.1 Credibility**

Credibility is the confidence that the researchers have in the study findings by minimizing their subjectivity (Aguilar Solano, 2020). The study used more than one method of collecting and analysing data (Stahl & King, 2020). The data interpretation

was based on participants' original data and views (Aguilar Solano, 2020). Triangulation was achieved through the use of several sources of information from the field to establish identifiable patterns (Stahl & King, 2020) use of multiple approaches to strengthen the credibility of the study (Aguilar Solano, 2020). Different participants drawn from the respective stakeholder groups were interviewed and findings were interrogated, cross-checked, and verified within and across categories.

#### **4.9.2 Transferability**

Transferability refers to the extent that the study demonstrates and covers its findings to help the reader to apply their investigation to other settings (Daniel, 2019). The analysis of the stakeholder perceptions on factors influencing corporate governance can be transferred to other municipalities and contexts in South Africa and beyond (Rose & Johnson, 2020). Thus, the findings gained in this particular context can easily offer valuable lessons to similar settings (Daniel, 2019:104). The evidence of underlying factors influencing corporate governance can be transferred by the readers and they can apply their own critical appraisal to make connections between the data within different community settings to ensure sound decision-making and systematic reviews (Williams, Boylan & Nunan, 2020).

#### **4.9.3 Dependability**

Dependability refers to the researcher describing the process of the study in detail and sufficiently that the work could be repeated (Johnson, Adkins & Chauvin, 2020). The researcher consistently documented the research procedures with the research objectives and data analysis procedures such that future researchers can repeat the study (Rose & Johnson, 2020). The researcher systematically presented the detailed procedures and descriptions that were followed in gathering data that enhance the dependability of the study (Damian, Mashau & Tugli, 2019).

#### **4.9.4 Conformability**

Conformability refers to the objectivity of the researcher when collecting data and during the analysis which can be easily traced back to the original sources without bias by the researcher to identify participants' ideas (Letlalo, 2021:36). The researcher ensured conformability by providing an audit trail of how the analyses which enable transparency in tracing back or following through to the original data sources (Nguyen, et al. 2021). Key themes were informed by the literature (Stenfors, Kajamaa & Bennett, 2020) which enhanced conformity and consensus in the analysed data. Reflexivity discusses the researcher's insight into their own biases and the rationale for decision-making as the research study progresses (Johnson, Adkins & Chauvin, 2020). The researcher used the audit technique to ensure that the quality of the analysed data was based on the findings and thereby minimised their own bias in the analysis and interpretation of the study findings.

#### **4.10 Ethical considerations**

Ethics consideration helps to identify acceptable and unacceptable conduct in research (Reid et al. 2018). Various considerations and issues relating to ethics were considered by the researcher (Creswell & Creswell, 2018:287). The researcher obtained ethical clearance (Ethics Reference Number: HS18/10/21) from the University of the Western Cape (appendix 1) and a letter for applying for permission to conduct research (see Appendix 10). The researcher obtained signed consent and explained the purpose of the study confidentiality, anonymity, and their right to opt out at any time (Creswell & Creswell, 2018:147). The signed consent was a prerequisite for each respondent to proceed with the study (Arifin, 2018). All the respondents were advised that their participation was voluntary, and they were free to withdraw from the interviews at any time. They were informed that there was no need to provide a reason for their withdrawal. The researcher read out the consent form to ensure each participant understood the contents and implications prior to conducting interviews and mailing questionnaires. The same was explained and clarified in the local languages and participants were asked to sign and a copy of the consent form was given to them for their records. Participants were allowed to ask questions before signing the consent



form and participating in the study which they all did without any problems. All participants were assured that they could have access to the final report.

Furthermore, prior to the conduct of the interviews, participants were informed that their names as well as information that may identify them will not appear in the report and that everything, they shared with the researcher was strictly confidential. They were advised that the research was purely for academic purposes and that there was no remuneration for participating in this study. They were advised and assured that all the data will be held and located in a secure place by the University of the Western Cape for five years.

Access and permission to conduct the study in the Greater Tzaneen Municipality were granted in writing by the Municipal Manager of the Greater Tzaneen Municipality (see Appendix 10). In turn, the researcher was introduced to the Skills Development section, of the Human Resources Department of the Municipality which facilitated the distribution of information letters about the research informing and encouraging all internal stakeholders to participate and communicate with the researcher for further elaboration when necessary. This facilitation was done through the municipality's internal communication channels to the internal stakeholders. After consent was granted, participants were informed about the research process, confidentiality, anonymity, and that their involvement in the study was voluntary (Creswell & Creswell, 2018:152; Brittain et al.2020) and that they were free to opt out at any time. The researcher contacted external stakeholders and special interest stakeholders and sought their participation through community leaders, councillors and royal headmen.

#### **4.11 Exclusion criteria and limitations**

The study was conducted in a single municipality that is The Greater Tzaneen Municipality. The case study strategy was chosen to gain a deeper understanding of the phenomena of research interest. The results may not be generalizable beyond the observations in The Greater Tzaneen Municipality. The research was conducted during the period 2019-2022 informed by qualitative research approach. The selection

of categories of internal and external stakeholders was limited by resources and time constraints which were compounded by the outbreak of the Covid-19 pandemic during the period the study was conducted.

#### **4.12 Summary**

This chapter presented the research design, research approach, justification, data collection methods, population and sampling methods, data analysis and interpretation, validity and reliability and ethical considerations followed in the study.

The next chapter presents the data analysis and findings.



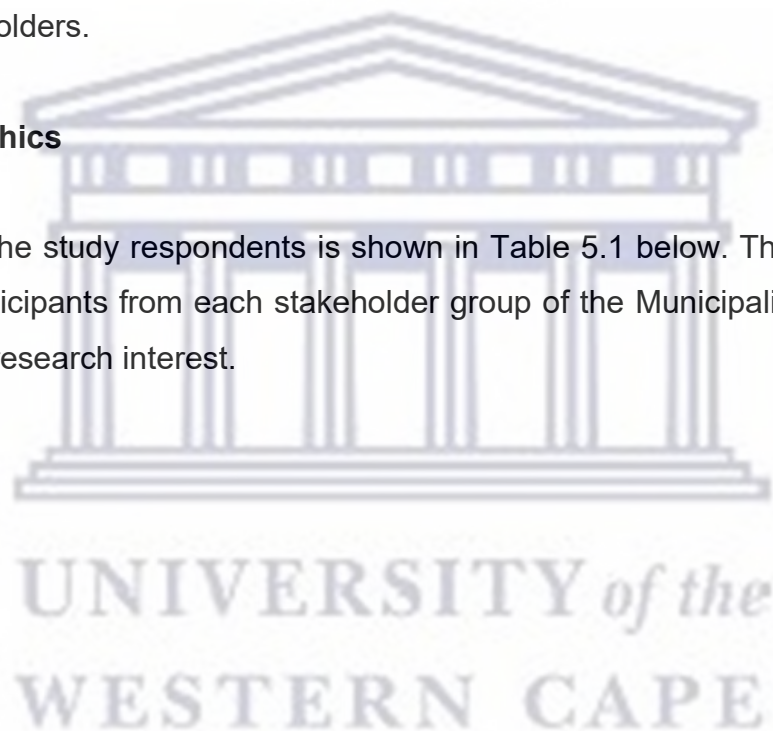
## CHAPTER 5: FINDINGS AND DISCUSSION

### 5.1 Introduction

This chapter presents the study findings and discussion. The findings and discussion seek to address the central research question on stakeholders' perceptions of the factors that influence corporate governance in the Greater Tzaneen Municipality. The presentation of the findings and discussion specifically focus on each of the main stakeholder groups that is internal stakeholders, external stakeholders, and special interest stakeholders.

### 5.2 Demographics

The profile of the study respondents is shown in Table 5.1 below. The study sample comprised participants from each stakeholder group of the Municipality who had key information of research interest.



**Table 5.1: Internal and external stakeholder**

<b>Participants Groups</b>	<b>Frequency</b>
<b>Internal stakeholders</b>	
<i>Employees</i>	
Office of the Municipal manager	3
Engineering and Technical services departments	1
Corporate services departments	4
Office of the mayor	1
Finance and Treasury department	1
Community services division	1
GTM Councillors	3
<b>Total of Employees</b>	<b>14</b>
<i>Provincial and National Government officials</i>	
Limpopo Provincial Treasury official	1
National Cooperative Governance and Traditional Affairs Official	1
Total other internal stakeholders	2
External stakeholders	
<b>Residents</b>	<b>90</b>
<b>Business community (Companies/Business Owners/Entrepreneurs)</b>	<b>8</b>
<b>Special stakeholders</b>	
Mopani District Municipality Officials	1
Former GTM Councillors	1
Mopani district municipality Councillors	1
Neighboring Municipalities officials	2
SALGA	1
<b>Special Interest stakeholders</b>	
Total	<b>120</b>

**Source:** Researcher's own work

The respondents within the internal and external stakeholders' categories are shown in Table 5.1 above. Internal stakeholders drawn from employees and councillors constituted 12 percent, and provincial and national government officials constituted 2

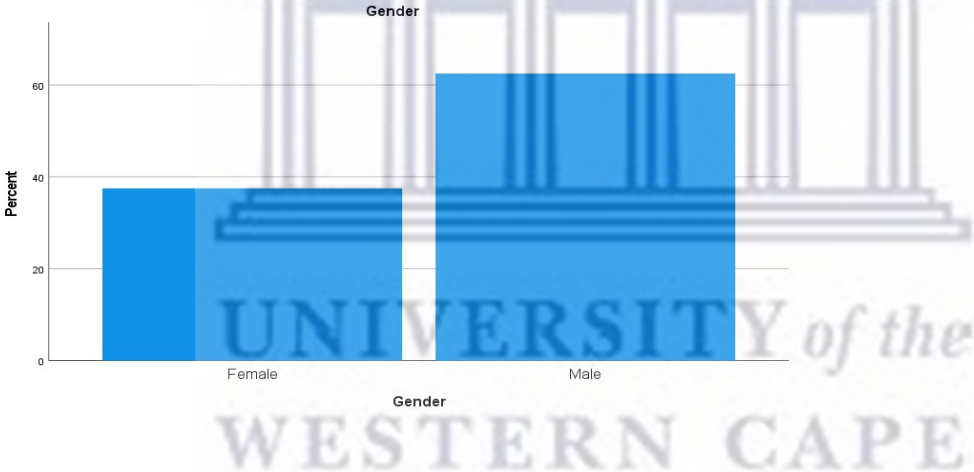
percent. Residents constituted the majority of external stakeholders and comprised 74 percent, businesses community (companies/entrepreneurs) constituted 7 percent and special interest stakeholders comprising respondents from adjacent councils and former councillors constituted 5 percent.

**5.2.1 Internal stakeholder Participation by Gender**

**Table 5.2: Internal Stakeholders' Gender**

Gender	Frequency	Percent
Female	6	38%
Male	10	62%
<b>Total</b>	<b>16</b>	<b>100%</b>

**Source:** Researcher's own work



**Figure 5.1: Internal Stakeholders' Gender**

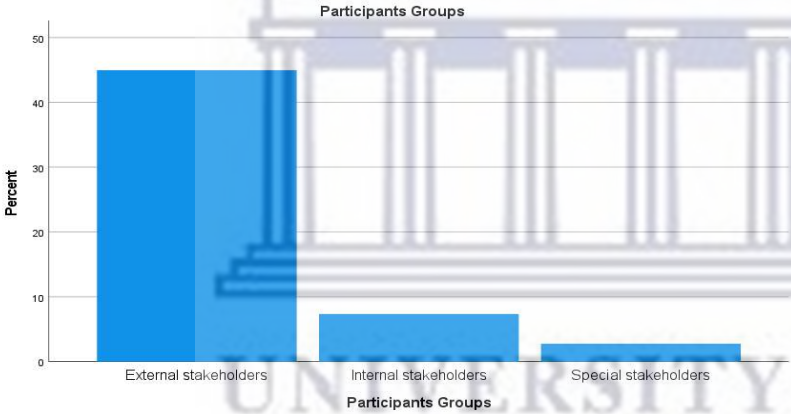
**Source:** Researcher's own work

Table 5.2 and figure 5.1 above show that most of the internal stakeholder category respondents were males who constituted 63 percent and females comprised 38 percent.

**Table 5.3: Participants' Groups**

Types of stakeholders	Frequency	Percent
External stakeholders	98	82%
Internal stakeholders	16	13%
Special stakeholders	6	5%
<b>Total</b>	<b>120</b>	<b>100%</b>

**Source:** Researcher's own work



**Figure 5.2: Participants' Groups**

**Source:** Researcher's own work

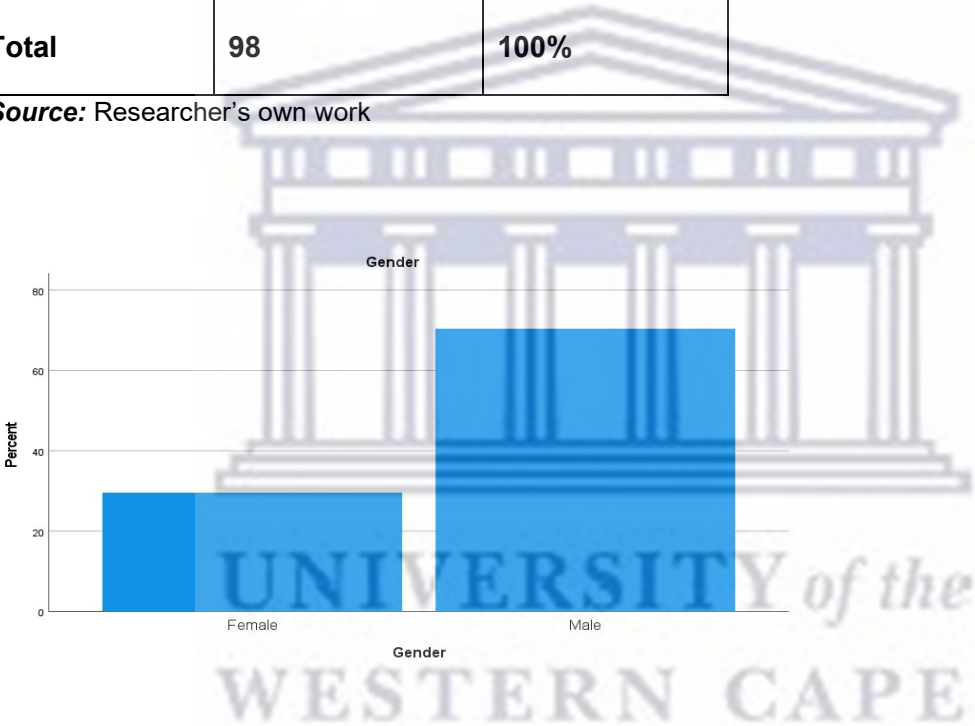
Table 5.3 and Figure 5.2 above indicate the number of participants within the designated Internal and External stakeholders' categories. The internal stakeholders constituted 5% and the external stakeholders 82 percent. Overall, the majority of the respondents were external stakeholders inclusive of the Special Interest stakeholders 5%.

**5.2.1.1 External stakeholder Participation by Gender**

**Table 5.4: External stakeholders' Participation by Gender**

Gender	Frequency	Percent
Female	29	30%
Male	69	70%
<b>Total</b>	<b>98</b>	<b>100%</b>

**Source:** Researcher's own work



**Figure 5.3: External stakeholder Participation by Gender**

**Source:** Researcher's own work

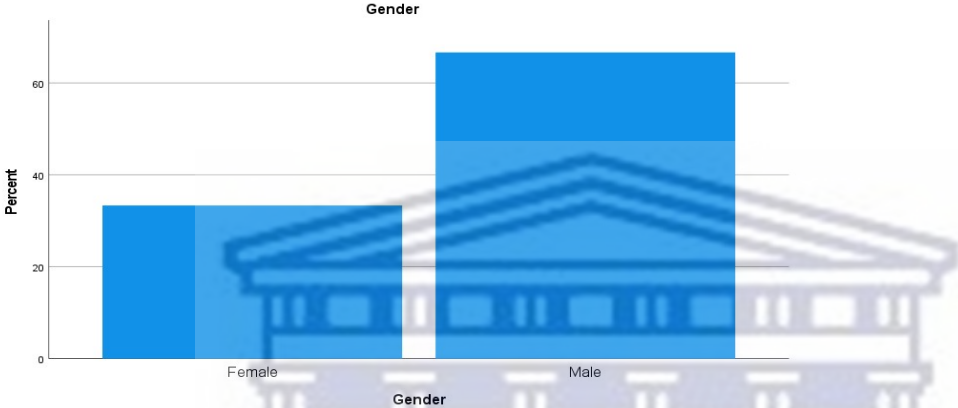
Table 5.4 and figure 5.3 above show the gender distribution of external stakeholder respondents. The majority were males who constituted 70 percent while women comprised 30 percent of the participants.

**5.2.1.2 Special Interests Stakeholders Participation by Gender**

**Table 5.5: Special stakeholders' Participation by Gender**

Gender	Frequency	Percent
Female	2	33%
Male	4	67%
<b>Total</b>	<b>6</b>	<b>100%</b>

**Source:** Researcher’s own work



**Figure 5.4: Special stakeholders' Participation by Gender**

**Source:** Researcher’s own work

Table 5.5 and figure 5.4 above show the gender distribution for the Special Interest respondents. The majority were males who comprised 67 percent while females constituted 33 percent of the participants in this category.

**5.3 Respondents Categories**

**5.3.1 Overall Gender, Age and Educational levels of Participants' representation**

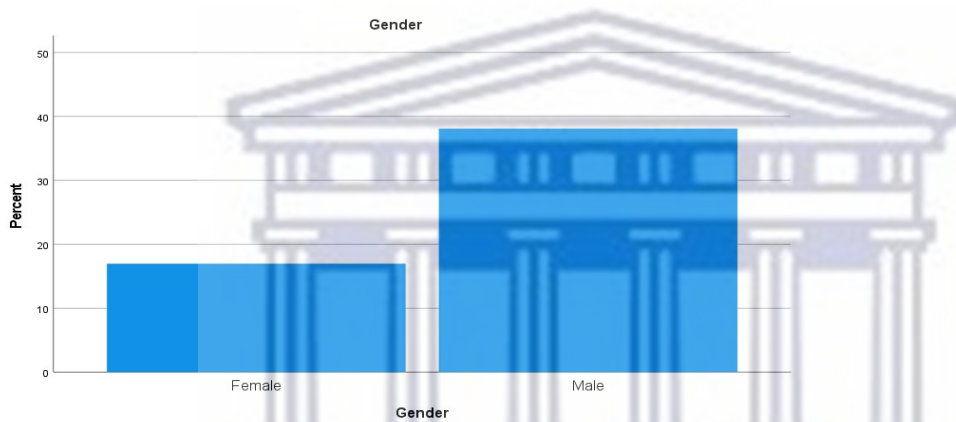
**Table 5.6: Overall Gender, Age and Educational levels of Participants' representation**

Gender	Frequency	Percent
Female	37	31%
Male	83	69%
<b>Total</b>	<b>120</b>	<b>100%</b>
<b>Age range</b>		
18-24	12	10%



25-34	54	45%
35-44	25	20%
45-54	21	18%
55-64	8	7%
<b>Total</b>	<b>120</b>	<b>100%</b>
<b>Education level</b>		
Other/Specify	4	3%
Primary	2	2%
Secondary	43	36%
Tertiary	71	59%
<b>Total</b>	<b>120</b>	<b>100%</b>

**Source:** Researcher's own work

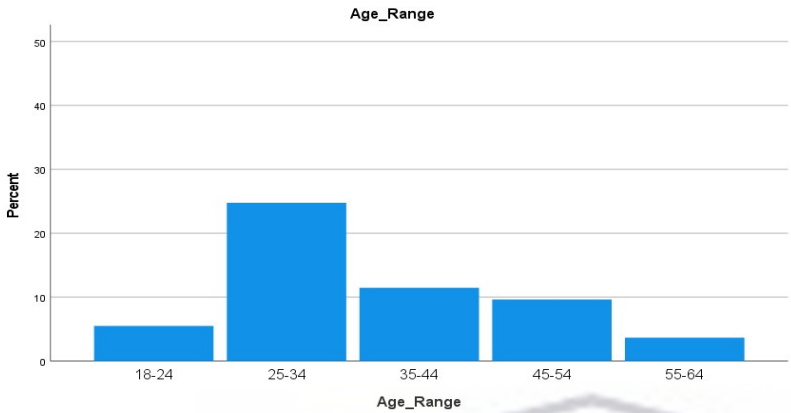


**Figure 5.5: Analysis of Gender Participation as per Internal, External, and Special Stakeholder Participants**

**Source:** Researcher's own work

Figure 5.5 above show that overall, most of the participants in the study were males who constituted 69 percent with females constituting 31 percent.

### 5.3.2 The age range of participants



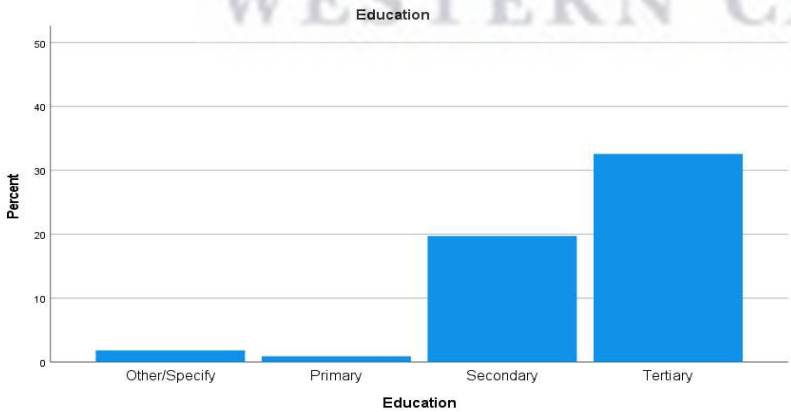
**Figure 5.6: Age Range of Participants**

**Source:** Researcher's own work

Figure 5.6 above show the Age ranges of the study participants. The majority of the respondents, that is, 45 percent 45% were between 25-34 years; the 35-44 age group 20 percent, 45-54 age group 18 percent, and the 18-24 age group constituted ten percent of the sample.

The age range distribution by stakeholder category is presented below.

### 5.3.3 Education of participants



**Figure 5.7: Education level of respondents**

**Source:** Researcher's own work

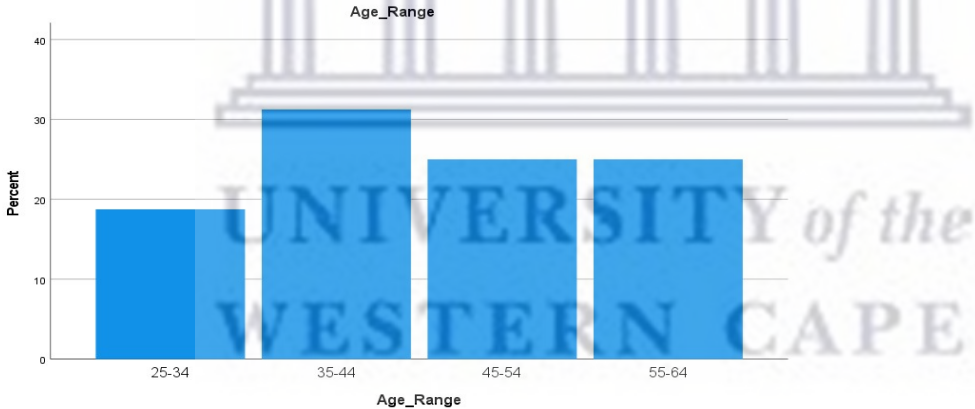
Figure 5.7 above indicate the educational qualifications of all the respondents. Most of the respondents had tertiary educational qualifications 59 percent while 36 percent had secondary level qualifications and two percent had primary school level qualifications and are 13 Education level respondents. Primary level education constituted 2% and four percent did not indicate educational qualifications.

**5.3.4 Internal Stakeholders Age Range of Internal Stakeholders**

**Table 5.7: Age Range of Participants**

Age range	Frequency	Percent
25-34	3	19%
35-44	5	31%
45-54	4	25%
55-64	4	25%
<b>Total</b>	16	100%

**Source:** Researcher’s own work



**Figure 5.8: Age Range of Participants**

**Source:** Researcher’s own work

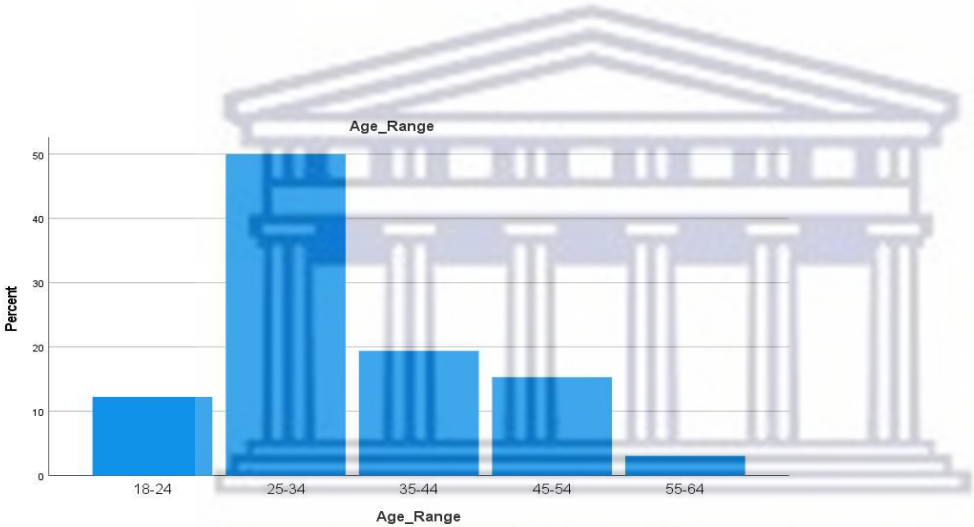
Table 5.7 and Figure 5.8 above indicate that the majority (31%) of the internal stakeholder participants were between 35-44 years followed by the 45-54 and 55-64 age ranges constituting 25 percent (25%) respectively with the 25-34 age group accounting for 19 percent.

### 5.3.5 External stakeholders' age range

**Table 5.8: Age range of external stakeholders**

Age range	Frequency	Percent
18-24	12	12%
25-34	49	50%
35-44	19	19%
45-54	15	15%
55-64	3	3%
<b>Total</b>	<b>98</b>	<b>100%</b>

**Source:** Researcher's own work



**Figure 5.9: External stakeholders' age range**

**Source:** Researcher's own work

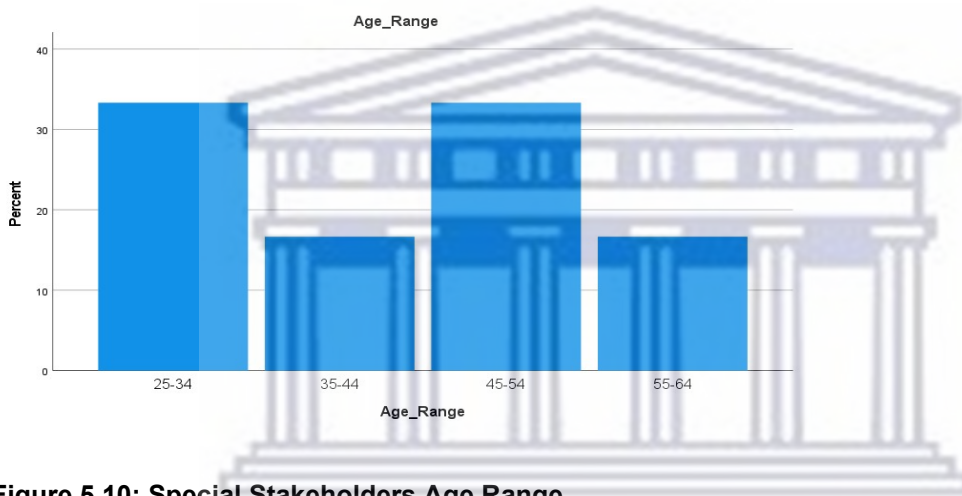
Table 5.8 and figure 5.9 above show that the majority of the respondents (50%) were between the 25-34 age range, with the 35-44 age range in second (19%), followed by the 45-54 age range (15%), 18-24 age range (12%) and lastly the 55-64 age group constituted (3%).

### 5.3.6 Age range of special stakeholders

**Table 5.9: Special Stakeholders Age Range**

Age range	Frequency	Percent
25-34	2	33%
35-44	1	17%
45-54	2	33%
55-64	1	17%
<b>Total</b>	<b>6</b>	<b>100%</b>

Source: **Researcher's own work**



**Figure 5.10: Special Stakeholders Age Range**

Source: Researcher's own work

Table 5.9 and figure 5.10 above show that the majority of the respondents in this category were between 25-34 age range (33percent) and 45-54 (33 percent) with each of the age ranges 35-44 and 55-64 constitute 17 percent each respectively.

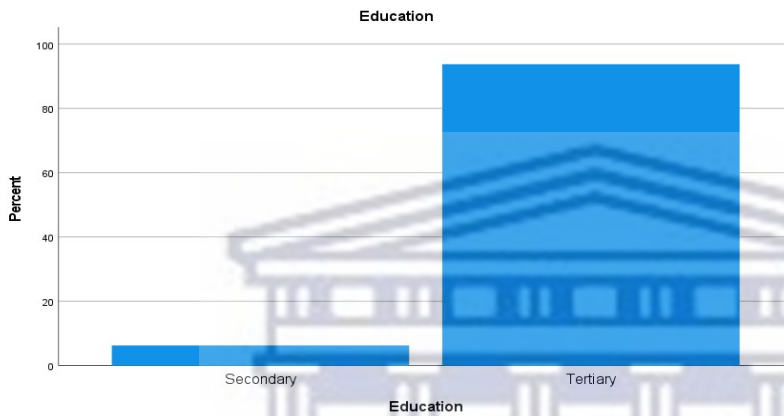
### **5.3.7 Education level of respondents**

#### **5.3.7.1 Internal stakeholders- educational qualifications**

**Table 5.10: Internal stakeholders' education**

Education Level	Frequency	Percent
Secondary	1	6%
Tertiary	15	94%
Total	16	100%

*Source: Researcher's own work*



**Figure 5.11: Internal Stakeholders Education**

*Source: Researcher's own work*

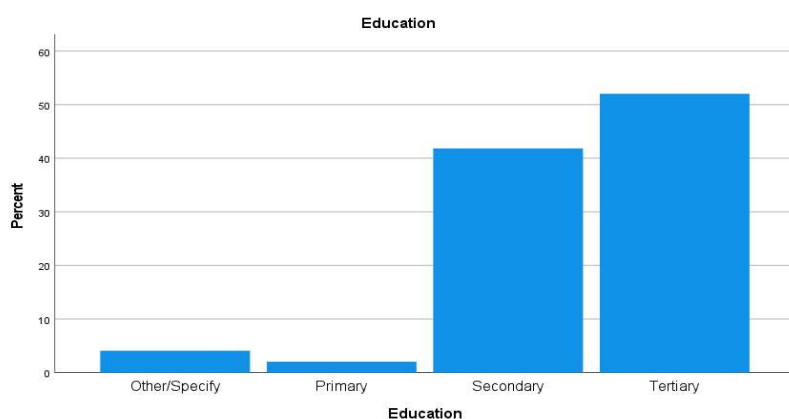
Table 5.10 and figure 5.11 above show that the majority (94 percent) of the internal stakeholders' respondents had tertiary educational qualifications and six percent (had secondary level qualifications).

### 5.3.7.2 External stakeholders' education

**Table 5.11: Education of external stakeholders**

Education Level	Frequency	Percent
Other/Specify	4	4%
Primary	2	2%
Secondary	41	42%
Tertiary	51	52%
Total	98	100%

*Source: Researcher's own work*



**Figure 5.12: Education of external stakeholders**

**Source:** Researcher's own work

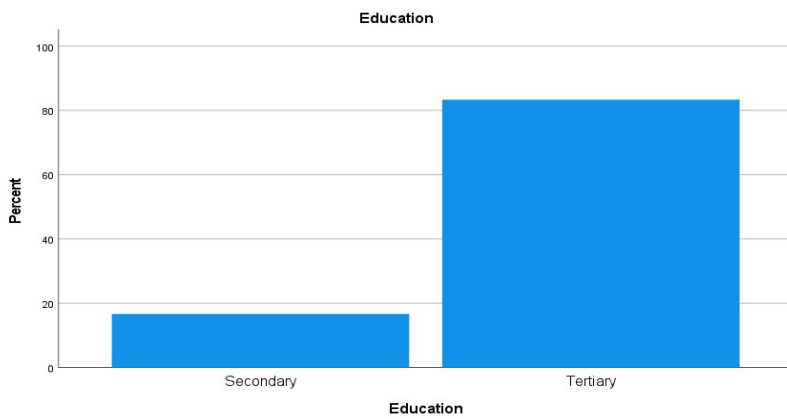
Table 5.11 and figure 5.12 above show that the majority of the external stakeholder respondents (52 percent) had tertiary educational level qualifications while 42 percent had secondary level qualifications. While two percent of the respondents had primary level educational qualifications while four percent did not specify their qualifications.

### 5.3.7.3 Special Stakeholders' education

**Table 5.12: Special Interest stakeholders**

Education Level	Frequency	Percent
Secondary	1	17%
Tertiary	5	83%
<b>Total</b>	<b>6</b>	<b>100%</b>

**Source:** Researcher's own work



**Figure 5.13: Special Interest stakeholders**

Source: Researcher's own work

Table 5.12 and figure 5.13 above indicate that the majority of special interest stakeholders (83%) had tertiary level educational qualifications and 17 percent had secondary level qualifications.

## 5.4 Analysis of Findings

### 5.4.1 The core business of the municipality

#### 5.4.1.1 Internal stakeholders

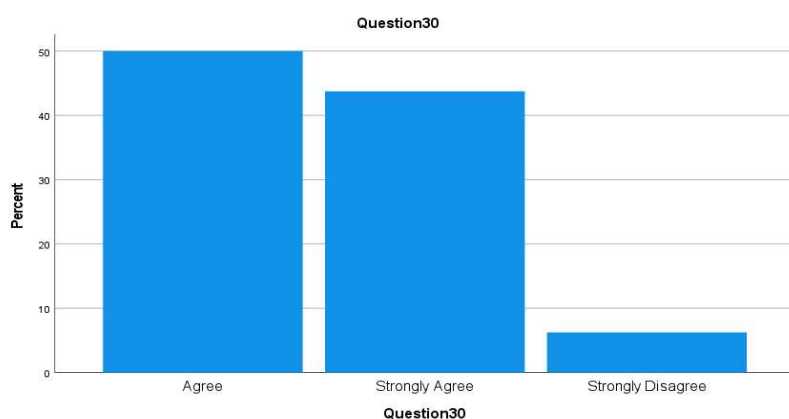
Respondents were asked to indicate the core business of Municipalities was to provide of services or profit making.

**Table 5.13: The core business of Municipalities is to deliver services**

Responses	Frequency	Percent
Agree	8	50%
Strongly Agree	7	44%
Strongly Disagree	1	6%
Total	16	100%

Source: Researcher's own work





**Figure 5.14: The core business of Municipalities is to deliver services**

**Source:** Researcher's work

Table 5.13 and Figure 5.14 above indicate that the majority (94%) of the respondents were of the view that the primary focus of municipalities should be the provision of services to the community. While 6% had a contrary view concerning the core business of the Municipality. The findings support observations by Hassan & Abbasi (2020) on the need for municipalities to focus on service provision and guard against self-interest and opportunistic behaviours for individual gain.

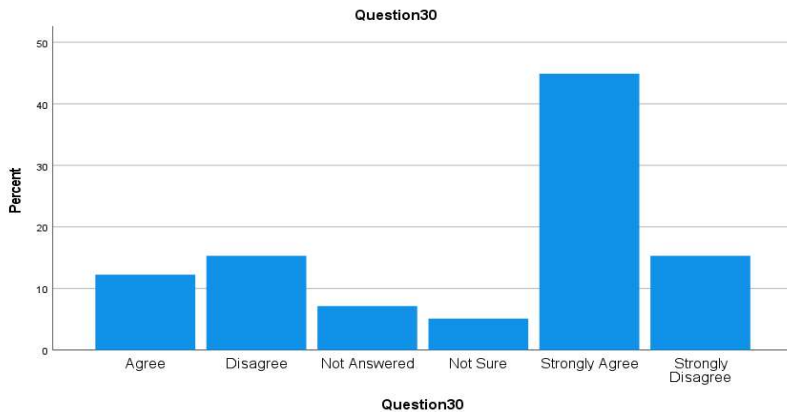
#### 5.4.1.2 External stakeholders

Respondents were asked to indicate whether the core business of municipalities was to deliver services or profit-making.

**Table 5.14: The core business of Municipalities is to provide services**

Responses	Frequency	Percent
Agree	12	12%
Disagree	15	15%
Not Answered	7	7%
Not Sure	5	5%
Strongly Agree	44	45%
Strongly Disagree	15	15%
Total	98	100%

**Source:** Researcher's own work



**Figure 5.15: The core business of Municipalities is to provide services.**

**Source:** Researcher's own work

Table 5.14 and Figure 5.15 above indicate that the majority 57 percent of external stakeholders were of the view that the core business of municipalities is to provide services to the community. While 30% of the respondents disagreed, 5percent were unsure and 7percent did not answer the question. The study findings support Masuku and Jili, (2019) on the understanding of some external stakeholders with respect to the prioritisation of service provision.

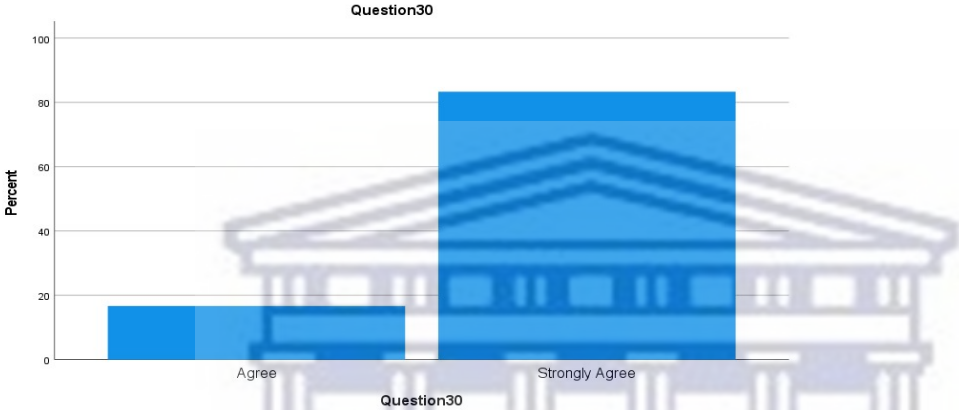
#### **5.4.1.3 Special stakeholders**

Respondents were asked to indicate whether the core business of municipalities was to deliver services or profit making.

**Table 5.15: The core business of Municipalities is to provide services**

Responses	Frequency	Percent
Agree	1	17%
Strongly Agree	5	83%
<b>Total</b>	<b>6</b>	<b>100%</b>

Source: Researcher’s own work



**Figure 5.16: Municipalities’ aim is not to make a profit, but to provide services**

Source: Researcher’s own work

Table 5.15 and Figure 5.16 indicate that the majority (83 percent) of the respondents were of the view that the core business of municipalities is to provide services to the community. The findings on special stakeholder perceptions echo observations by Ma & Lam, (2019) on the need for Municipalities to implement recovery plans and restore the integrity of the governance processes that focus on service delivery.

**5.5 The significance of effective municipal financial governance systems**

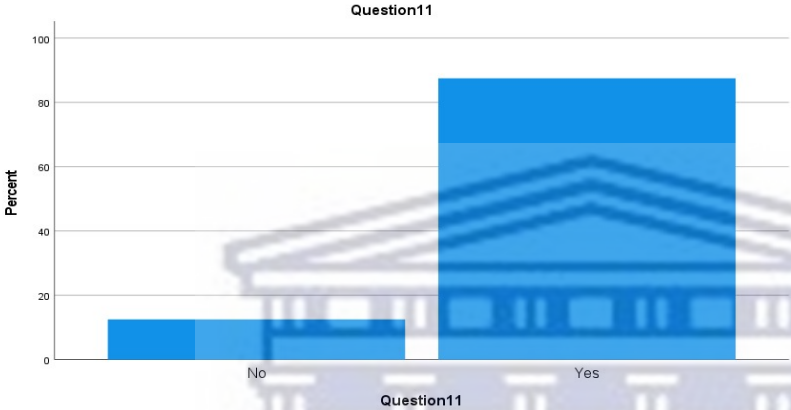
Respondents were asked to indicate the significance of effective financial governance in corporate governance

**5.5.1 Internal stakeholders**

**Table 5.16: Internal stakeholders' perceptions on the significance of effective municipal financial governance systems**

Responses	Frequency	Percent
No	2	13%
Yes	14	87%
<b>Total</b>	<b>16</b>	<b>100%</b>

Source: Researcher's own work



**Figure 5.17: Internal stakeholders' perception on the significance of effective municipal financial governance systems in corporate governance**

Source: Researcher's own work

Table 5.16 and Figure 5.17 above show that the majority (87 percent) of the respondents were of the view that effective municipal financial governance systems were important for corporate governance in the Municipality Whilst 13% of the internal stakeholders do not perceive financial governance systems as benefiting them. The findings support Ngepah, Saba & Mabindisa, (2021) who highlighted the need for proper reporting and mechanisms to improve financial systems in local government.

**5.5.2 External stakeholders**

**Table 5.17: Perception of the significance of an effective municipal financial governance system in corporate governance**

Responses	Frequency	Percent
No	72	74%
Not Answered	4	4%

Yes	22	22%
Total	98	100%

Source: Researcher's own work

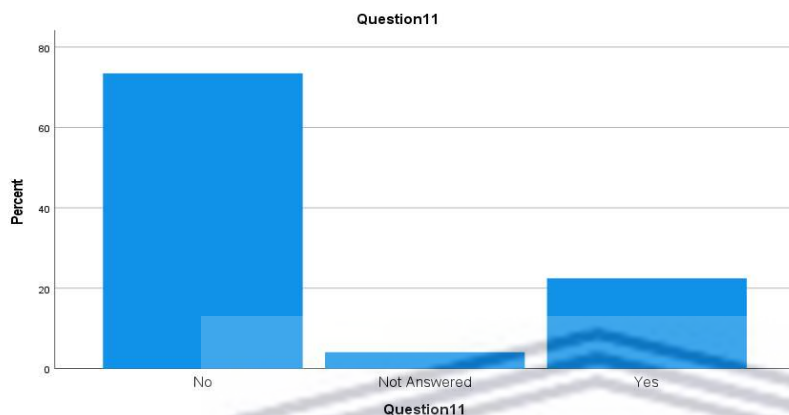


Figure 5.18: Perceptions on the significance of the municipal financial governance system in corporate governance

Source: Researcher's own work

Table 5.17 and Figure 5.18 show that the majority 74 percent of the external stakeholder respondents view effective municipal financial systems were significant for corporate governance in the Municipality. Whilst 22 percent expressed the view that municipal financial governance systems are beneficial for ensuring effective corporate governance and 4% did not answer the question. The findings support observations by PricewaterhouseCoopers, (2017) on the significance of the oversight role of audit committees in ensuring the financial governance systems as per statutory regulations. De Lange, (2019) emphasised the importance of external stakeholders and civil society in promoting accountability through enforcing adherence to financial governance systems in local government.

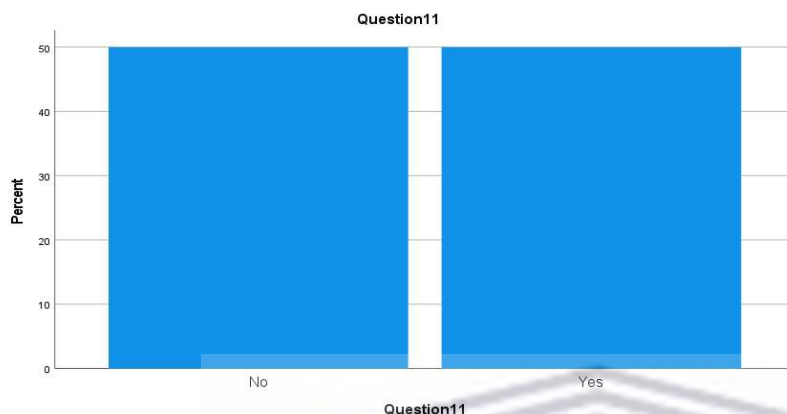
### 5.5.3 Special Interest Stakeholders

Table 5.18: Perceptions on the significance of the municipal financial governance system in corporate governance

Responses	Frequency	Percent
No	3	50%
Yes	3	50%

Total	6	100%
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Source: Researcher's own work



**Figure 5.19: Perception of the significance of municipal financial governance system in corporate governance**

Source: Researcher's own work

Table 5.18 and Figure 5.19 show an equal split in the respondents' perceptions on the significance of the municipal financial governance system in corporate governance. To findings, support Mlambo, Zubane and Thusi, (2022) on the significance of integrity in financial governance systems in Municipalities.

## 5.6 Stakeholder Consultations and Workshops on corporate governance

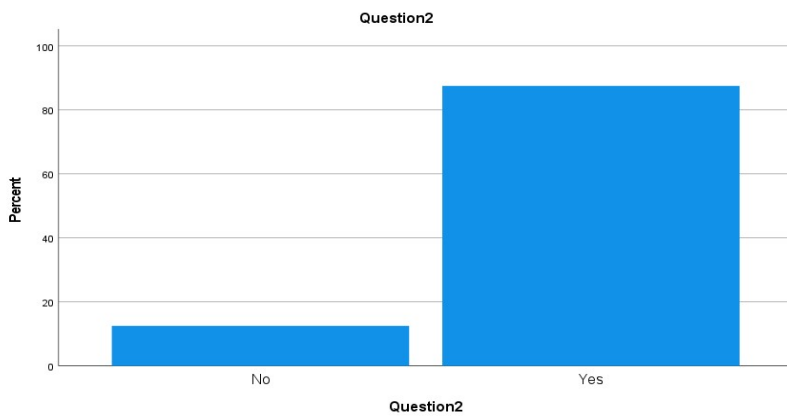
Respondents were asked their views on the importance of stakeholder consultations and workshops on corporate governance within the Municipality.

### 5.6.1 Internal stakeholders

**Table 5.19: Stakeholder Consultations and Workshops on corporate governance**

Responses	Frequency	Percent
No	2	12%
Yes	14	88%
Total	16	100%

Source: Researcher's own work



**Figure 5.20: Stakeholder Consultations and Workshops on corporate governance**

**Source:** Researcher's own work

Table 5.19 and Figure 5.20 above that majority of the respondents were of the view that stakeholder consultations and training on corporate governance were important. While 12% of the respondents were of the view that this was not important. The findings support the observations Menge, Mulyono & Sukirman, (2021) on the significance of stakeholder consultations in promoting transparency ethics, fairness, honesty, integrity, trustworthiness, and openness in public institutions.

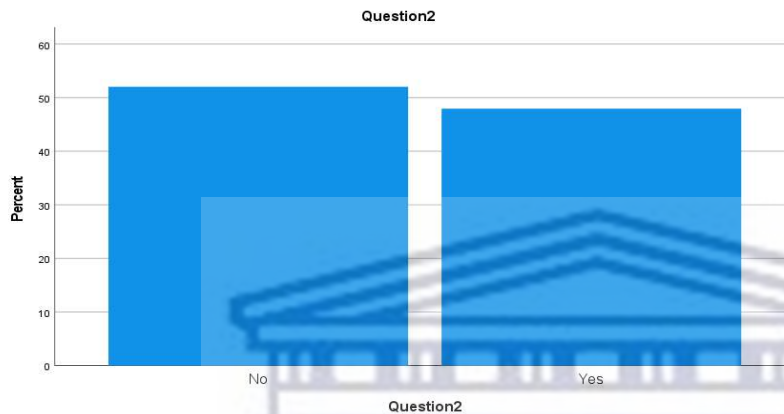
### 5.6.2 External stakeholders



**Table 5.20: Stakeholder Consultations and Workshops on corporate governance**

Responses	Frequency	Percent
No	51	52%
Yes	47	48%
Total	98	100%

**Source:** Researcher's own work



**Figure 5.21: Stakeholder Consultations and Workshops on corporate governance**

**Source:** Researcher's own work

Table 5.20 and Figure 5.21 show that the majority of the respondents (52 percent) reported that they were not consulted or invited to training sessions. While 48 percent of the respondents noted they have been consulted and attended Workshops on corporate governance processes conducted by the Municipality. The findings echo observations by Dlomo, (2017) on the significance of communication with external stakeholders and their involvement in corporate governance oversight to improve monitoring systems in the public sector.

### 5.6.3 Special stakeholders

The respondents (100 percent) had been engaged in stakeholder consultations and Workshops on corporate governance processes in the Municipality. The findings support Caillier, (2020) reported the increasing role of other arms of government in the corporate governance process in Municipalities.



## 5.7 Main Findings

This section presents the main findings from the descriptive statistical analysis and in-depth interviews with the stakeholders on their perceptions of corporate governance in the Greater Tzaneen Municipality. The main findings draw from the thematic analysis of the data from the internal, external and special interest stakeholders.

### 5.7.1 Internal Stakeholders

*This section presents the main findings on stakeholder perceptions of corporate governance in the Greater Tzaneen Municipality.*

**Table 5.21: Internal stakeholders**

<b>Participants Groups</b>	<b>Frequency</b>
<b>Internal stakeholders</b>	
<i>Employees</i>	
Office of the Municipal manager	3
Engineering and Technical services departments	1
Corporate services departments	4
Office of the mayor	1
Finance and Treasury department	1
Community services division	1
GTM Councillors	3
Total of Employees	<b>14</b>
<i>Provincial and National Government officials</i>	
Limpopo Provincial Treasury official	1
National Cooperative Governance and Traditional Affairs Official	1
Total of Provincial and National Government officials	2
<b>Total Internal stakeholders Participants</b>	<b>16</b>

**Source:** Researcher's own construct

Table 5.21 above shows that the majority of the internal stakeholders were employees' (86 percent) while provincial and national government stakeholders comprised 13 percent of the respondents.

**Table 5.22: Internal stakeholders' respondents' codes and description**

<b>CODE</b>	<b>Respondent description</b>
IS1	GTM Office of municipal manager
IS2	GTM Engineering & Technical Services Department
IS3	GTM Corporate Services Department
IS4	GTM Office of the Mayor
IS5	Greater Tzaneen Municipality Councillors
IS6	GTM Finance and Treasury Department
IS7	Provincial Treasury Official
IS8	National Cooperative Governance and Traditional Affairs Official
IS9	GTM Community Services-Waste Management Department

**Key: IS- Internal stakeholder**

**Source:** *Researcher's own work*

**5.7.1.1 Delays in the appointment of executive managers**

The delays in the appointment of the management team executives and the resultant proliferation of managers in acting capacities for long periods were cited by most respondents as detrimental to the effective functioning of the Municipality.

Respondent IS1A stated that:

*“Succession plan is a problem in our municipality, executive managers are appointed for 5 years contracts. When the contract expires it takes time to find a replacement and the replacement might be inexperienced. Another issue is political dynamics may be an issue for a new person to succeed which leads to resignation within two or three years after joining the GTM...” (Respondent IS1A).*

They further highlighted that this affected timely decision-making and implementation of key strategies thus negatively impacting key performance areas such as service delivery, financial reporting, and capital expenditure on vital infrastructure.

Respondent IS1B argued that:

*“The politics play a major role in the Greater Tzaneen Municipality, when executive management gets appointed, on his/her arrival gets rejected, whatever new measures proposed most likely get rejected and undermined by other stakeholders. Despite political parties questioning the decisions taken by management, we find unions and community members joining the fights e.g. when the new clocking system was about to be introduced, it was rejected...”*  
(Respondent IS1B).

Respondents emphasised that political factors delay the appointments of senior managers. The impact was stated by Respondent IS9 that:

*“The delay in appointing executive managers hampers on the smooth running of the municipality, the Municipal Manager Vacancy appointment was delayed for so long...”* (Respondent IS9).

The findings support Nyamita, Dorasamy & Garbharran (2015); Zonke (2016), and Chikulo (2017) who cited the challenges in the implementation of governance systems in the absence of strong leadership to facilitate administrative and technical alignments in line with the corporate governance expectations. Further, observations by Shah, Sarfraz & Ivascu, (2021) cited the significance of the leadership of municipal managers, top management, and Council oversight on corporate governance processes in the governance of Municipalities (Barney & Harrison, 2020). The findings highlight the consequences of shortages of qualified personnel to execute Municipal decisions (Utkina, 2014; Gnade, Blaauw & Greyling, 2017).

### 5.7.1.2 Organisational culture

Drennan (1992:3) defines culture as the way things are done in a particular organisational setting and that this is typical of the organisation, the habits, prevailing attitudes, and grown-up pattern of accepted and expected behavior. The employees and managers highlighted the nature of organisational culture and its impacts on organisational operations in the Municipality.

Respondent IS6 cited the implementation of the procurement legislation that:

*“It is the culture of the municipality to follow the policy, no deviation on matters...” (Respondent IS6).*

Respondent IS6 noted the relationship between the organisational culture and division of labour as follows:

*“Many positions exist but are not utilised fully. People are not 100% occupied and duties should be combined and where positions are made dormant. There is a culture of appointing without proper task allocation. Greater Tzaneen Municipality should make sure if a current position cannot be combined with another one should fully utilise current personnel...”*

Respondents note differences between policy and practice in the conduct of operational duties in the Municipality.

Respondent IS1 highlighted that:

*“There is a culture of delay in submitting reports, in various departments/units, and senior management cannot discipline such acts because of political interference. It is difficult to discipline or take an action against the people who are not complying. People expect a lot from the Municipal Manager to act on such people, I think department directors and managers should assist the Municipal Manager (MM). In addition to that, the MM can't know and understand all divisional duties, he has to be supported and guided...” (Respondent IS1).*

The findings support Nzewi (2017) on the influence of organisational culture on the conduct of business and the influence on employees. The issues underlined in the findings point to the need for a functional organisational culture that enhances employee performance (Nzewi 2017).

Respondent IS3 stated that:

*“The past two years we received qualified audit opinion but three years ago we were receiving unqualified audit opinion. I think the main cause of this is because people are not accountable, they would do as they wish disregarding the procedures. In the culture of impunity, people disregard the procedures, but I see a lot of improvement...”*

*(Respondent IS3)*

Organisational culture was cited as the major challenge to revenue management by Respondent IS1 who stated that:

*“Internal capacity to collect revenue is a challenge, right people with the right passion are needed in the revenue unit. The billing system must be credible to encourage consumers to pay. Communities expect water, electricity, and roads fixed before they are encouraged to pay, we have to instill a culture for paying for services...”* (Respondent IS1).

Chauke (2019) and Gali, (2020) highlighted the need to improve resources management and governance frameworks (Ferguson, 2019) in the management of government affairs to enhance service delivery (Mokgopo, 2016).

Respondent IS6 noted that:

*“The municipality has always been aware of the challenges it faces and tries to ensure the promotion of good corporate governance and adopting those processes used by the corporate sector systems in records management for municipal administration...”* (Respondent IS6)

Maropo, (2018) reported the negative impact of mismanagement and corruption on the economic prospects of Municipalities and the challenges in implementing strategies and mechanisms that ensure effective corporate governance (Maropo, 2018). The findings echo observations by Utkina, 2014; Gnade, Blaauw & Greyling, (2017) who cited the negative impact of shortages of qualified personnel in Municipalities as a key factor behind the failure of public institutions to execute the service delivery mandate. Dzumira (2020) reported weak corporate governance systems, procedures, and methods in local government institutions. Chauke (2019) highlighted the significance of adopting the King IV Report as a corporate governance framework for ensuring ethical and effective leadership and the achievement of organisational goals.

### **5.7.1.3 Organisational communication**

Organizational communication refers sharing of information between stakeholders in interactive ways (De Nobile, 2017). Communication creates opportunities for exchanging messages through networks of interdependent relationships based on the desires and abilities of all involved (Umar, 2021). The variety of communication channels includes written face-to-face, and electronic channels for exchanging information at different levels formally or informally (De Nobile, 2017).

Respondents cited the following with respect to organisational communication within the Municipality and externally.

Respondent IS3 suitably stated that:

*“There is little interaction between Municipal departments and the Mopani District municipality at the departmental level. Maybe there is little more discussion at an executive level which is a concern because the information is not communicated to us at the lower level...” (Respondent IS3).*

Hickman & Akdere, (2019) noted that intellectual, ethical, and social capital contributions of municipality stakeholders enhance good corporate governance practices (Freeman, Phillips & Sisodia, 2020). Hasnas, (2013) highlighted that effective

organisational communication benefits the entire municipality community and that networks promote effective discussion on value for money service delivery by the municipality (Valentinov, Roth & Will, 2019).

#### **5.7.1.4 Compliance with the Municipal Financial Management Act (MFMA)**

Municipal managers should deploy financial sources based on local needs and challenges to ensure effective public spending (Fahlevi et al.2018). The Municipal Finance Management Act (MFMA provides mechanisms for establishing norms and standards that guide financial management and integrated reporting (Fuo, 2018).

Respondent IS1 pointed out that:

*“Municipalities need to manage their finances through MFMA and financial prescripts and regulations. The fact that only around 20% of the municipalities are performing well according to the AG is a sign that there are very serious challenges...” (Respondent IS1).*

The role of the Audit Committee was highlighted by Respondent IS5 that:

*“Internal Audit is a good committee but the municipal environment is run by politicians where the Internal Audit findings are presented for implementation, but nothing gets done. Same on council resolutions but management does not implement them. I am disappointed that we have regressed from Unqualified to Qualified Audit opinion because of non-compliance...” (Respondent IS5).*

The observations on the implementation of MFMA were reported as follows:

Respondents IS3

*“Municipal finance management program must not be a talk show, must implement after training. The majority of municipal employees in Greater Tzaneen Municipality starting from the clerk were trained on MFMA...” (Respondents IS3).*

Respondent IS5 noted that:

*“The process must include ward committees, ward councillors on MFMA training so that they understand the process of budgeting...”*

Höglund, Mårtensson & Safari, (2018) noted the importance of collaboration and interaction between the Council, Executive management team, and stakeholder groups with oversight functions in order to protect government assets and prevent resource mismanagement (Department of Public Enterprises, 2020). Respondents emphasize the promotion of prudent financial management through strengthening financial management systems (Regoliosi & d'Eri, 2014; Wang & Sarkis, 2017).

The key factors that impact compliance with MFMA were cited by Respondent IS1 as follows:

*“There is a culture of delay in submitting reports, in various departments/units, and senior management cannot discipline such acts because of political interference. It is difficult to discipline or take an action against the people who are not complying. People expect a lot from Municipal Manager to act on such people, I think department directors and managers should assist the Municipal Manager (MM). In addition to that, the MM can't know and understand all divisional duties, he has to be supported and guided...”* (Respondent IS1)

Nwoke, (2019); Baber, Kang, Liang & Zhu (2015); Masuku & Jili, (2019) cited poor financial reporting, poor coordination of financial activities, financial reporting, and external governance in the Municipal Finance Management Act (MFMA).

Respondent IS5 emphasised that:

*“Internal audit should audit the departments during the process or before the process is complete to ensure compliance before an AG (Auditor General) after a year or two to pick up non-compliance. Process such as recruitment and*



*procurement processes are an example for my discussion above and this should be done on a quarterly basis...”*

Du Plessis (2020) reported the importance for Municipalities to implement preventative measures to detect fraud, risks, and corruption and the need for policymakers to ensure prudent financial management practices (Bose et al. (2018). The study findings highlighted the negative influence of delayed appointments and deployment of unqualified cadres into strategic positions discussed above have been reported in previous studies. Kikeri (2018) reported that financial and corporate governance practices are compromised and affected by the wrongful and unethical appointment of unqualified senior executives, dismissal, and resignation of qualified staff cited by the Public Protector. Most challenges concerning public entities and the major issues reported are related to illegal practices and processes (Mokgoro, 2018).

#### **5.7.1.5 Political interference**

Councillors elected on political party lines play a significant oversight role in Council management, local governance, and leadership in the municipality (Córdova & España-Nájera, 2021). Councillors from different political parties bring different values (Miles 2017) and are expected to serve in the best interests of all stakeholders.

Respondent IS5 cited the challenges of cadre deployment in the management of Municipal affairs as follows:

*“There is political interference in the administration, there is no differentiation between administrative and political leadership. Administration leadership is more accountable to politicians than the communities...” (Respondent IS5).*

Respondent IS7 indicated the following with respect to political interference in Municipality affairs:

*“Yes, however, Greater Tzaneen Municipality is encouraged to do many services on its own. But GTM brings outsiders to assist with consultancy*

*services such as Financial Statements. Some factor that leads municipalities to continue using outsiders for other services is because of nepotism. People are hired but cannot perform which puts municipality under pressure to go look for support outside in the form of tender...” (Respondent IS7).*

Shair-Rosenfield, (2016) cited the negative impact of politics on corporate governance in public institutions. While, Miles, (2017) cited the negative impact of political ideologies, social positioning, contested narratives, and political disagreements on corporate governance in public institutions. The findings affirm the observations by Masuku & Jili (2019) and Reimsbach, Hahn, and Gürtürk (2018) on the negative impact of political pressure on the achievement of expected strategic objectives. Bialluch, Hiemer, Kitshoff & Tschappe, (2017) and Meissner et. al (2018) reported the negative impact of political interference in the administrative systems and subsequently comprising services in local governments.

### 5.7.2 External Stakeholders

This section presents the study findings on external stakeholders’ perceptions of factors influencing corporate governance in the Greater Tzaneen Municipality.

**Table 5.23: External Stakeholders**

<b>Participants Groups</b>	<b>Frequency</b>
External stakeholders	
<b>Residents</b>	<b>90</b>
<b>Businesscommunity (Companies/Business Owners/Entrepreneurs)</b>	<b>8</b>

**Source:** Researcher’s own work

**Table 5.24: External Stakeholders respondents' codes and description**

<b>CODE</b>	<b>Respondent description</b>
<b><i>Residents</i></b>	
ERS1	External Stakeholder resident
ERS2	External Stakeholder resident
ERS3	External Stakeholder resident
ERS4	External Stakeholder resident
ERS5	External Stakeholder resident
ERS6	External Stakeholder resident
ERS7	External Stakeholder resident
ERS8	External Stakeholder resident
ERS9	External Stakeholder resident
ERS10	External Stakeholder resident
ERS11	External Stakeholder resident
<b><i>Business community</i></b>	
EBS1	External Stakeholder Business
EBS2	External Stakeholder Business
EBS3	External Stakeholder Business

**Key:** *ES – External stakeholder*

**Source:** Researcher's own work

### **5.7.2.1 Service delivery**

Municipalities are responsible for ensuring healthy standards of living for their communities (Ndaguba & Hanyane, 2019).

Respondent ERS1 stated that:

*“In my view, Tzaneen municipality in terms of service delivery is poor because we still suffering water challenges after 20 years of democracy and we don't have quality of infrastructure in our municipality...” (Respondent ERS1).*

The respondents' sentiments on service delivery highlight the challenges besetting South Africa and its degeneration into one of the most unequal societies in the world in terms of the provision and distribution of basic resources and wealth (Ramokgopa, 2013).

Respondent ERS2 indicated that:

*“The ward councillors are not effective in ensuring service delivery, because they do not have capacity and competency to manage and govern their areas of jurisdiction nor do they have a budget to provide services...” (Respondent ERS2).*

Mello (2018) highlighted the negative impact of unqualified Councillors and the undue influence of political structures compromising oversight in Municipalities. While Erasmus and Matsimela (2019) point out the consequences of poor financial management and the employment of unqualified personnel in service delivery in Municipalities.

All the respondents cited the challenges of poor and non-delivery of services concerning refuse collection, electricity, provision of water, repairs to damaged infrastructure, and preventive maintenance. Luthuli, Nyawo and Mashau (2019) reported weak governance systems and poor participation by external stakeholders in decision-making as the root cause of poor service delivery in South African municipalities.

#### **5.7.2.2 Corruption**

Research evidence (eg., Mlambo, Zubane, & Thusi, 2022) reported corruption as one of the key factors accounting for poor service delivery in areas such as water, maintenance of the sewage system, and road infrastructure, poor financial management, leadership irresponsibility, and non-accountability.

Respondent ERS3 stated the challenges as follows:

*“Corruption, the leaders only care for themselves, they don’t care about other people. The municipality does not provide efficiently for the community e.g. lack of water and there are a lot of areas which could be improved like the water crises and roads...” (Respondent ERS3)*

Lethoko, Musandiwa & Njoko, (2018) stated that corruption has become a disease in most developing nations and the need for strong leadership at all government levels to strengthen legislative frameworks (Lethoko, Musandiwa & Njoko, 2018). Specht (2019) cited the absence of ethical management practices which promote non-compliance to corporate governance practices (Beukes, 2019). Agbim (2018) emphasised the role of leadership in improving ethical practices and the organisational cultures that enhance the attainment of mandated strategic goals in the public sector.

Sulemana, Musah, & Simon, (2018) and Kariuki & Reddy, (2017) highlighted the significance of robust monitoring and detection of non-compliance to curb corruption and mismanagement. Relatedly, Maropo (2018) reported that the South African Local Government sector is negatively affected by corrupt elements, poor ethics, and maladministration. Morrison (2016) recommended the need for zero-tolerance of corruption and strengthening systems and curbing social and environmental factors that promote non-compliance to corporate governance guidelines in Municipalities (Shahab & Ye, 2018).

### **5.7.2.3 Compliance with the Municipal Financial Management Act (MFMA)**

The majority of the external stakeholders cited challenges with compliance with the Municipal Acts and legislation in finance management and related governance standard operating procedures.

Respondent ERS4 stated the situation as follows:

*“I do not see the use of MFMA, why can't the council evaluate the finance committee's work using the MFMA? We get very surprised that money goes missing under the watch of the committees in the municipality.” (Respondent ERS4).*

Despite the existence of legislative guidelines poor coordination of financial activities, financial reporting and external governance public institutions are pervasive and

compromise corporate governance principles and heighten litigation risks (Aksu & Espahbodi, 2016).

Respondent ERS5 highlighted the challenges as follows:

*“Looking at how officials are able to manipulate processes, it shows that it does not benefit. The Systems Act, Structures Act, and MFMA legislations must be followed as our guiding tool...”*

Jackson (2015) highlighted the breach of corporate governance systems on financial reporting and risk management and subsequent organisational failures in public institutions. Sulemana, Musah, & Simon, (2018) reported the ineffective monitoring of non-compliance to the legislative framework processes. Farooq, Kazim, Usman, and Latif (2018) emphasised the need for competent management and internal audit committees to ensure effective management of financial resources to minimise errors, irregularities, and poor practices in Municipal institutions. In addition, the findings reflect the recurrent recommendations by Auditor-General on the need for robust internal controls governance in Municipalities and improvements in financial management and oversight by relevant structures and bodies (Glasser & Wright, 2020).

The study findings support Krige and Orrie (2018) the contribution of poor workforce ethics, mismanagement of resources, and practices that contradict the code of conduct set by the municipal regulatory bodies. Glinkowska & Kaczmarekpoints, (2015) and King, (2018) pointed out that South Africa struggles with enforcing good governance at all government levels which results in scandals that affect the delivery of services to stakeholders.

#### **5.7.2.4 Political interference in Municipal governance systems**

##### **5.7.2.4.1 Cadre deployment**

Councillors are democratically elected on political party tickets to represent residents and communities with primary responsibilities to ensure accountability and uphold governance mechanisms and service delivery. The majority of the external stakeholders cited the challenges of politically deployed cadres in the Municipality as Councillors and employees.

Respondent ERS6 pointed out that:

*"Cadre deployment is a very serious threat, officials should hold the relevant qualifications for their positions..." (Respondent ERS6)*

Mello (2018) reported that the lack of requisite qualifications on the part of the deployed cadres creates self-serving politically induced structures which compromise the effective execution of oversight roles. Erasmus and Matsimela, (2019) and Bobonis, Fuertes, and Schwabe, (2016) stated that failures of financial oversight in municipalities emanate from the employment of unqualified personnel and defective internal audits. Sulemana, Musah, & Simon, (2018) asserted that the mismanagement and ineffective monitoring of processes emanates from political interference in municipal operations.

Respondent ERS7 explained the situation thus:

*"Cadre/political deployment on municipal positions affects administration and leads to corruption on finances of the municipalities..." (Respondent ERS7).*

Respondents expressed the view that non-compliance with legislative frameworks is the norm (Kariuki & Reddy, 2017). Kroukamp & Cloete, 2018) and Zvavahera & Ndoda, (2014) reported that political interferences in administrative processes weaken financial management, accountability, and ethical practices in Municipalities. Malik (2015) noted that political pressure weakens the corporate governance systems to align with the interests of political leaders in power at different government levels.

### 5.7.2.5 Procurement and Tendering system malpractices

The majority of respondents cited challenges with the tender procurement processes and subsequent impacts on the delivery of services and investment, provision, and maintenance of key infrastructure and services.

Respondent ERS8 highlighted some of the challenges as follows:

*"Poor management, bad planning of finances and poor tender issuing, lack of knowledge and negligence are corporate governance matters failing service delivery..." (Respondent ERS8).*

Mlambo, Zubane, and Thusi, (2022) observed that impaired governance processes in procurement. While, Govender & Reddy, (2019) highlighted that illegal practices in the tendering systems are promote corruption and fraud in Municipalities.

Respondent ERS39 gave the following example on the procurement challenges:

*"Two security companies fought in the municipality for a tender. It took time to resolve. Internal audit- should have resolved such internal issues but it seems municipality doesn't have a good team and system..."*

Respondent EBS1 explained some the causal factors as follows:

*"Municipal projects and tenders are not being monitored..." (Respondent EBS1).*

The findings affirm the existence of institutional factors, social and environmental factors that are instigating non-compliance with corporate governance guidelines in Municipalities (Shahab & Ye, 2018). The Auditor-General Reports on the absence of consequence management and non-compliance highlight defective governance systems arising from poor financial management, and procurement flaws that affect reporting (Greater Tzaneen Municipality Annual Report, 2014/15:41-44). To a great



extent, the findings support Glinkowska & Kaczmarekpoints, (2015) King, (2018) who reported that South Africa struggles with enforcing good governance at all government levels resulting in scandals that affect the delivery of services to stakeholders.

#### **5.7.2.6 Stakeholder consultations**

The respondents' views on stakeholder consultations by the Municipality are as follows:

Respondents ERS10 pointed out that:

*“Consultations must be done with communities two times a year to avoid any risks of strikes.”. (Respondent ERS10).*

Respondents EBS2 cited the need for partnerships with Stakeholders that:

*“Greater Tzaneen Municipality can form a PPP with communities which forges a partnership to move municipality forward...” (Respondent EBS2).*

Top & Sungur, (2018) highlighted the need for Municipalities to develop strategies for working with Stakeholders and the private sector.

Respondent ERS11 proffered the solutions on stakeholder consultations that:

*“The Municipality should create a framework for service delivery...” (Respondent ERS11).*

Van der Wal, (2020) reported the need for senior management and executives in public institutions to work together with stakeholders towards fostering ethical practices and policy consistency. Lawrence & Rogerson, (2019) and Khambule (2018) highlight the need for municipalities to forge developmental relationships with stakeholders and relevant external agencies. Overall, external stakeholders were of the view that the Municipality should meaningfully and proactively engage with stakeholders and build capacity that enhances service delivery.

### 5.7.3 Special Interests Stakeholders

**Table 5.25: Special interests stakeholders**

<i>Special stakeholders</i>	<i>Frequency</i>	<i>Percentage</i>
<i>Mopani District Municipality Officials</i>	<i>1</i>	
<i>Former GTM Councillors</i>	<i>1</i>	
<i>Mopani district municipality Councillors</i>	<i>1</i>	
<i>Neighboring Municipalities officials</i>	<i>2</i>	
<i>SALGA</i>	<i>1</i>	
<b><i>Special Interest stakeholders</i></b>		<b><i>5%</i></b>

**Source:** Researcher's own work

**Table 5.26: External Special Interests respondents' codes and description**

<b>CODE</b>	<b>Respondent description</b>
ESIS1	Former Greater Tzaneen Municipality Councillor
ESIS2	Mopani District Municipality Official
ESIS3	Mopani District Municipality Councillors
ESIS4	Local Municipalities Officials in Mopani District
ESIS5	South African Local Government Association (SALGA)

**Key:** ESIS – External Special Interest Stakeholder

**Source:** Researcher's own work

#### 5.7.3.1 Cooperation with stakeholders

Special interest stakeholders cited the absence of municipality cooperation with stakeholders, and the lack of strategies to guide, train, support, and monitor the work of the employees and cooperation with other role players.

Respondent ESIS3 reported that:

*“Cooperation with other institutions through working relations or exchange programs allows people coming from outside to come in and assist. Greater Tzaneen Municipality can use consultants but limitedly...” (Respondent ESIS3).*

Govender and Reddy (2019) noted the need for the local government sector to improve governance through cooperation and co-existence with relevant role-players. Stafford & Stapleton, (2017) highlighted the significance of partnerships that promote corporate governance mechanisms to enable public scrutiny, visibility, and public accountability. Respondent ESIS2 expressed the view that:

*“The role players have an overall say in designing and introducing plans for the municipalities on their strategic objectives and goals...” (Respondent ESIS2).*

While Respondents ESIS5 pointed out that:

*“The performance of the municipality is measured in terms of annual performance plans drafted by all role players consulted...” (Respondents ESIS5).*

The findings reiterate the benefits of consultations to improve internal controls, monitoring, oversight, and effective financial reporting processes in order to minimise failures and negative municipal audit outcomes (Sibanda, Zindi, and Maramura, 2020). Shive & Forster, (2020) noted that contributions from different stakeholders improve organisational decisions and enhance the benefits for all stakeholders.

### **5.7.3.2 Skills and capacity challenges**

Respondents pointed out the lack of measures for tracking skills and basic capacities that enhance role performance. Respondent ESIS4 pointed out the following:

*“I think when they train municipal personnel, they always train those who are in higher positions and they don’t transfer skills...” (Respondent ESIS4).*

Omarjee, (2016) reported the shortage of skills and capacity among officials and councillors across the public sector. Asha & Makalela (2020) reported the negative impact of skills shortages on the performance and development in Municipalities.

Respondents highlighted the prevalence of political appointments which makes it difficult to recruit qualified personnel.

Respondent ESIS5 expressed the situation as follows:

*“They must have qualified personnel to support them, and their personnel should not be afraid to execute the decisions taken by the Council. This boils down to putting Councillors who are equipped and qualified to work with management. Another thing performance measures must be put in place and officials must not get performance bonus if not performing...” (Respondent ESIS5)*

Respondents expect the management and the councillors to commit to improving the critical skills on operational issues. The ineptitude by the government and relevant authorities to address the skills gaps and shortages was highlighted by Respondent ESIS5 as follows:

*“The national government is aware of the challenges facing our municipalities, if you were to do a skill audit you will find that most of the councillors do not have matric. Most of the Councillors take time to grasp and participate in workshops because of their poor level of education. This leads to many people wanting to become Councillors because there are opportunities without minimum competency...”*

Solomon, 2020 and Top & Sungur, (2018) highlighted the importance of addressing the skills shortages through proactive interventions that address skills improvement and transfer of skills in the government sector.

Respondent ESIS3 stated that:

*“Let me remind you that skills transfer after 1994 was a challenge, since then we have been battling to put our systems in order. Another challenge is when a new Mayor comes, we have been witnessing a regular change of management triggered by new Mayor, this somehow disturbs the smooth running of governance as some will take long to grasp and be comfortable with their work...” (Respondent ESIS3).*

The consequences of the constant re-organising and moving of skilled officials at times into non-functional areas driven by political expediency are evident in comments by the Respondents.

Respondent ESIS2 was of the view that the Municipal sector is getting it all wrong in this regard. They pointed out that:

*“No. The municipal sector faces collapse as financial governance continues to deteriorate. Unless corrective action is taken, a crisis is inevitable. Municipalities' leaders need to root out corruption, appoint managers with the right skills and experience, and apply sound budgetary practices and strict financial discipline...” (Respondent ESIS2).*

Bobonis, Fuertes, and Schwabe (2016) reported that poorly skilled personnel are responsible for ineffective audits, mismanagement, and corruption. While Sulemana, Musah, & Simon, (2018) highlighted that poorly skilled personnel perpetuate non-compliance with the legislative frameworks and hinder efforts to curb corruption and mismanagement (Kariuki & Reddy, 2017).

Omarjee (2016) pointed out that poor management skills lead to poor resources management and weak corporate governance prevalent within public institutions and reflect badly on the organisational identity and characteristics of the stakeholders (Kara, Acarerdur & Karabiyik, 2015; Marutlulle, 2019). Relevant authorities should eradicate negative institutional forces and social and environmental factors that promote non-compliance with corporate governance guidelines in Municipalities (Shahab & Ye, 2018). Magagula et al (2019) emphasised the need for municipality

officials to possess sufficient knowledge and competency in financial management as this will assist with the operations to improve the supply of key services such as water and road maintenance (Bikam & Chakwizira, 2021). Utkina, 2014; Gnade, Blaauw & Greyling, (2017) argue that the failure of the government to deliver services is due to the shortage of qualified personnel to execute its decisions.

### **5.7.3.3 Lack of accountability**

Respondents cited a lack of accountability in the conduct of Municipal management and employees. This was expressed by Respondent ESIS4 as follows:

*"To ensure that processes are okay, services should be delivered to the communities and make the people are aware of what activities are taking place in their municipality and do things in the right way..." (Respondent ESIS4).*

While Respondent ESIS1 stated way forward as follows:

*"Be trustworthy and ensure accountability to the communities..."*

Mamaile (2019), highlighted the recurrent unfavourable audit opinions and increasing problems in service delivery often resulting in community protests. The impunity cited by respondents reflects observations by Phadi, Pearson & Lesaffre, (2018) on the negative effects of political factions and structural failures in both the political and administration oversight roles in the Municipalities.

Respondent ESIS3's view on accountability as follows:

*"It puts emphasis on timelines. Compliance on AFS. We need good corporate governance in government because the government doesn't have accountability..."*

Enwereji & Uwizedeyimana, (2019 and Simona & Elisabeta (2013) emphasised the significance of effective corporate governance systems that promote effective oversight of internal controls and risk management. Agbim (2018) and Madumo &

Koma, (2019 and Connolly, (2017) pointed out the significance of competent leadership to monitor, improve ethical practices and cultivate functional organisational cultures that enhance the attainment of mandated strategic goals in Municipality Councils.

## **5.8 Discussion – Interpretation of Findings**

This section presents the discussion and interpretation of the findings of the factors perceived by stakeholders as influencing corporate governance in the Greater Tzaneen Municipality.

### **5.8.1 Delays in the appointment of executive managers**

Coherent and stable organizational structures and systems (Zvavahera & Ndoda, 2014) minimize the negative impact of political interferences in municipal administrative processes (Kroukamp & Cloete, (2018). It is imperative, for the Greater Tzaneen Municipality to avoid the prevalence of unethical appointments of unqualified senior executives in total disregard for corporate governance principles (Kikeri, 2018). The absence of key executive managers weakens the corporate governance systems and promotes illegal practices, wrongful appointments, dismissal, and the frustration and resignation of qualified staff (Kikeri, 2018). The Municipality should uphold the legislative and governance principles on the management and implementation of human resources policies and procedures in order to improve governance and effective implementation of policies that address socioeconomic problems and inequalities (Gnade, Blaauw, and Greyling, 2017).

Municipalities should be empowered through effective resource management to address the historical imbalances in service delivery to address growing social and economic challenges besetting most South African communities in the face of dwindling operational budgets to create employment, reduce pressure on services and infrastructure arising from urban population growth and poverty levels (eg., Matebesi & Botes, 2017; Mulamba & Tregenna, 2019). Thus, timely appointments of competent

executive managers will strengthen governance processes, structures, and rules thereby minimizing non-compliance in the implementation of local government policy directives (Hsueh et al. (2020).

The procrastination in appointments of senior management creates a system of unskilled staff occupying posts they are not qualified for thereby compromising effective resource utilization, capacity, and operational effectiveness (Sigalla, Tumbo & Joseph, 2021). The lack of qualified staff is compounded by the involvement of elected Councillors who lack the requisite skills to carry out the mandated oversight roles and fail to guide policy implementation (Van der Wal, 2020). Councillors are vitally important for monitoring corporate governance in municipal management (Höglund, Mårtensson & Safari, 2018). Thus, the importance of promoting skills development in municipalities is to enhance preventative measures that detect fraud, risks, and corruption (Du Plessis, 2020). The study findings, highlight the urgent need for the national government to address the skills shortage and mismatches to enhance the capacity to comply with mandatory corporate governance protocols.

### **5.8.2 Responsibility and accountability**

The municipality stakeholders must ensure accountability for outcomes on corporate imperatives and organisational audits (Kimani et al.2018). To promote adherence to corporate governance in Municipalities, accountability should be non-negotiable across all management levels (Battaglio Jr et al.2019). The Local government sector should improve accountability systems in order to enhance the implementation of the strategic goals and objectives (Kemp, 2018; Krause, 2015). There is a need for continuous dialogue on legislative guidelines and coordination of financial activities in municipal institutions (Glasser & Wright, 2020).

Municipal institutions should employ competent staff in all areas and improve internal audits and oversight committees that support council programs effectively and responsibly (Farooq, Kazim, Usman, and Latif, 2018). Trustworthiness and openness should be ensured throughout the municipality (Fourie, 2018). Senior management



should focus on the primary responsibility of supervising and leading municipal employees to deliver municipality goals that address external stakeholders' interests (Enwereji & Uwizeyimana, 2019). The government and stakeholders in the Greater Tzaneen Municipality should focus on capacity development that enhances efficient resource management and accountability to all stakeholders (Sigalla, Tumbo & Joseph, 2021). The different stakeholders need to improve ways to ensure transparency (Shive & Forster, 2020) and timely interventions that improve the accountability of public institutions (Solomon, 2020; Top & Sungur, 2018).

### **5.8.3 Organisational culture**

To overcome challenges and improve processes, organizations should effectively manage organisational culture, knowledge, and information (Chi6n et al.2019). The top leadership should align the organisational culture, that is, beliefs and values that reinforce behaviors and norms that comply and adhere to mandated policies and goals (Masouleh & Allahyari, 2017). Thus, the dysfunctional organisational culture prevalent in the Municipality should be changed through appropriate interventions and refocused on delivering stakeholders' expectations and interests. Weaver, O'Keeffe, Hamer, and Palmer (2017), emphasised the importance of stakeholders' motivation and skills that advance the organisational culture to comply with legislative frameworks in areas such as financial and resource management.

### **5.8.4 Organisational communication**

Good communication in an organisation is an important factor that contributes towards the improvement and satisfaction of stakeholders' interests (Doleman, Twigg & Bayes, 2020). The Greater Tzaneen Municipality should open channels for effective communication between and among stakeholders. The multi-media communication platforms enhance organizational communication on key areas that affect service delivery such as strategic plans, finance, infrastructure, social development, and economic development. An organisation must use effective communication platforms that build motivation for stakeholders' engagement (Britto et al.2018).

### 5.8.5 Financial Management

The management of Municipal finance should comply with legislated compliance processes and legislative frameworks and guidance as per the Risk Management and Internal Audit instructions and Auditor General Reports. Failure to put in place measurable financial objectives negatively impacts the financial decision-making processes (Harmain, Nurlaila, & Daulay, 2020). The municipality should employ skilled personnel in financial management (Mhlanga, Mjoli & Chamisa, 2019), and train staff on MFMA and the public finance legislation (Schultz & Hendrickse, 2018:19). Sustainability has to be guaranteed through compliance with the requisite Statutory Acts and legislation to address challenges facing the communities (Ndaguba, Hanyane & Aye, 2018). There is a need for capacity development of the officials responsible for risk management and compliance processes (Buhagiar, 2021). Building the capacity of officials responsible for the integrity of financial reporting will assist in ensuring effective monitoring and improvement in the quality of financial reporting (Dobija, 2019).

The non-compliance with the MFMA affects accountability (Shahab & Ye, 2018), weakens operational processes in the local governance system, promotes poor oversight (Ndevu, 2019), and leads to corruption and delays in service delivery (Sulemana, Musah, & Simon, 2018). Disregarding processes and procedures result in failures in financial reporting and risk management (Battaglio Jr et al.2019). Therefore, government bodies should monitor and ensure the availability of capacity and compliance with good governance processes in financial spending in line with the policies and MFMA (Fjeldstad, Ali & Katera, 2019).

There is a need for new measures that remove obstacles to the implementation of municipal policies in the South African local government (Munzhedzi, 2020). Stakeholders should be empowered to ensure that financial activities lead to mandated financial outcomes (Libate, 2019). The broader objectives are to address the imbalance between the technical and social systems of local government policy and focus on implementation in order to meet the interests and expectations of the various

stakeholder groups (Bakunzibake, Klein, & Islam, 2019). Policy initiatives should influence and reform administrative, political interventions, and financial decisions to serve the local government stakeholder interests (Farooqi & Forbes, 2020).

No-compliance with the legislative frameworks promotes unethical conduct, erosion of integrity, transparency, compliance, and accountability in the corporate governance processes (Sibanda, Zindi & Maramura, 2020; Priono et al. 2019). New policy initiatives require a re-think and modification of existing governance processes, structures, and rules to reduce the adverse impacts of distortions in local government policy directives (Hsueh et al. 2020).

### **5.8.6 Political interference**

The political party with the majority of councillors significantly influences the policy-making processes (Karlsson et al. 2017) through the deployment of cadres who lack requisite qualifications (Mello, 2018) to key municipal positions (Santoro et al.2019). Deploying unqualified deployed cadres is a form of political interference that compromises the administrative processes in Municipalities (Mngomezulu, 2020) and erodes prudent governance systems leading to failure in financial oversight in municipalities (Erasmus and Matsimela 2019) The rampant mismanagement and ineffective monitoring of processes emanate from political interference through the deployment of poorly skilled personnel which results in gross non-compliance to governance legislative frameworks (Kariuki & Reddy, 2017) evidenced by perennial ineffective audits (Broadly, Bobonis, Fuertes, and Schwabe 2016).

The consequences of unethical appointments of unqualified senior executives on corporate governance principles need urgent attention in line with the recommendations of the Public Protector (Kikeri, 2018). The illegal practices and processes result in the deterioration of financial management performance in public institutions (Mokgoro, 2018) and poor corporate governance practices (Ramphal, 2017). Thus, the need to restore ethical corporate governance practices in public institutions (Sarabia-Sanchez & Cerda-Bertomeu, 2018) and to empower senior

management and executives to engage and work with stakeholders towards the attainment of expected socio-economic objectives guided by ethical practices and policy consistency (Van der Wal, 2020). The South African government should address the endemic problems arising from political interference in public institutions evident in the Greater Tzaneen Municipality.

### **5.8.7 Procurement and Tendering systems**

There is a need to assure effective strategies that improve procurement and supply chain management systems in local government (Mawela, Ochara & Twinomurinzi, 2017) and robust internal audit functions that enhance the detection of malpractices in order to reduce that lead to fruitless and irregular expenditures (Krouman & Cloete, 2018). Collaboration between the national provincial governments improves financial management and reduces corruption and fraud (Govender & Reddy, 2019). Thus robust procurement systems (Gcora and Chigona (2019) minimise fraudulent awarding tenders and contracts to politically connected business people (Sibanda et al 2020).

Stakeholders are dissatisfied with the corrupt malpractices (Dlamini, Rampedi & Ifegbesan, 2017; Zamiralova et al. 2019). Service delivery challenges arise from a lack of responsible leadership, and non-accountability in procurement systems (Molatlhwa, 2021). The absence of ethical management practices promotes non-compliance with corporate governance practices (Beukes, 2019; Specht (2019) thereby compromising the attainment of the mandated strategic goals (Agbim 2018).

Corruption has become a disease in most developing nations and the remedy is strong leadership at all government levels that strengthen legislative frameworks (Lethoko, Musandiwa & Njoko, 2018). Robust monitoring processes enhance the detection of non-compliance with the legislative framework to curb corruption and mismanagement (Sulemana, Musah, & Simon, 2018 Kariuki & Reddy, 2017, Fourie, 2018). The operational processes at the local government level are weakened by the lack of capacity and poor oversight by the national and provincial governments (Ndevu, 2019).

The findings in the study on the malfeasance in procurement and related systems are not unique to the Greater Tzaneen Municipality but rather endemic in the South African Local government sector which is beset with corrupt elements, poor ethics, and maladministration (Maropo, 2018). The adoption and implementation of zero-tolerance and consequence management reduces corruption (Morrison, 2016), thereby curbing institutional forces, and social and environmental factors that promote non-compliance with corporate governance guidelines in Municipalities (Shahab & Ye, 2018).

#### **5.8.8 Stakeholder consultations**

The participation of stakeholders in matters affecting their interests must be encouraged (Lasytè, 2019). Consultation ensures inclusivity and participation of stakeholders in the processes of the municipality (Kamal, 2021) which guarantees buy-in to the policies, practices, and decisions (Almagtome, Khaghaany & Önce, 2020; Esser & Chalaczkiwicz-Ladna, 2018). All levels of internal and external stakeholders should participate in the decision-making of the municipal processes (Flórez-Parra et al. 2021) in a manner that provides effective representation in policy making (Visconti, 2019).

Effective representation by various stakeholders provides oversight on the management of the municipality (Gersel & Johnsen, 2020) and enhances the formulation of shared objectives and systems (Younas & Al-Faryan, 2021). The cooperation by stakeholders enhances the support in monitoring municipal programs (Clarkson & Jones, 2016). The contribution of all the role players strengthens oversight of activities and resource management (Hassan & Abbasi, 2020). Key areas for stakeholders' contributions and oversight include financial management, operational and administrative performance which increases compliance with corporate governance processes (Glasser & Wright, 2020).

Cooperation with key role players assists in the strategic planning and implementation of goals and objectives (Kemp, 2018) which guarantees effective service delivery (Oh,

Chang & Kim, 2018). Concerning the Greater Tzaneen Municipality, its location and coverage make it critical to ensure the chiefs, elders, and traditional rulers promote cooperation by residents in their jurisdiction (Poku-Boansi, 2021) in order to strengthen the implementation of the Independent Development Plan and strategic goals of the municipality (Sethunyane, 2021). Overall, Greater Tzaneen Municipality should ensure the active cooperation and participation of the constituent district municipalities, communities, and government bodies in policy formulation and implementation as per the legislative frameworks and guidelines on local governance (Gomomo, 2019).

### **5.8.9 Service delivery**

The combined effects of weak corporate governance by the National and Provincial governments on Municipalities compounded the institutional problems that severely compromise the delivery of services and related legislated outcomes. Municipalities in general do not comply with the legislative frameworks and Acts of Parliament as evidenced by the Auditor General and Public Protector. Given the apparent zero consequence management, the 'mission drift' espoused by stakeholders in this study persists at the cost of declining service delivery in all operational and strategic areas. The increasing migration of citizens to peri-urban areas and the sprouting of informal settlements in high numbers exacerbate the pressure on urban planning and the provision of basic service delivery for most municipalities in South Africa (Masiya, Davids, & Mangai, 2019).

Municipalities in South Africa tend to move away from service delivery best practices (Pereira & Marques, 2021) due to failures and inefficiencies in corporate governance systems (Khambule & Mtapuri, 2018). There is a lack of urgent service delivery in the Municipalities (Ingrams & Schachter, 2019) evidenced by recurrent service delivery protests across the country (Nazir & Afza, 2018). The National and Provincial governments should restore and enforce compliance with corporate governance as per legislative frameworks and institute timely consequence management for non-compliance.

Effective service delivery at the Greater Tzaneen Municipality and local government sector, in general, requires the active participation of all stakeholders to jointly address the issues and stem the negative managerial tendencies adversely impacting the local government context (Oh, Chang & Kim, 2018). Efforts must be made to ensure that the challenges faced are addressed (Aguilera, Marano & Haxhi, 2019) through comprehensive dialogue and commitment by all stakeholders to the new operational ethos and administrative practices across the South African local government sector (Abrahams, 2018). Concerted change management paradigms and measures should be adopted to ensure the realisation of corporate governance systems that deliver quality value-for-money services for all public sector stakeholders (Gumede & Everatt, 2019).

## **5.9 Summary**

The chapter presented the analysis and findings from the qualitative study on the perceptions of stakeholders on corporate governance in the Greater Tzaneen Municipality. Internal stakeholders cited delays in the appointment of executives, dysfunctional organisational culture, poor organisational communication, non-compliance with policies and legislation on financial management, and political interference in Municipality administration. In turn, external stakeholders reported the non-compliance to corporate governance as the root cause of poor service delivery, non-compliance with financial legislation, the negative impact of cadre deployment in the Municipality administration, corruption, and malpractices in procurement systems, and lack of consultations with the communities. Special interest stakeholders highlighted the manifested outcomes of the non-enforcement of corporate governance systems by the Provincial and national governments in terms of poor management and administrative skills and capacity in municipalities, lack of accountability, and the lack of cooperation and consultation with stakeholders. The discussion and interpretation of the main findings and implications have been presented.

## **CHAPTER 6: CONCLUSION AND RECOMMENDATIONS**

### **6.1 Introduction**

This chapter presents the conclusions and recommendations of the study. The study examined stakeholders' perceptions of corporate governance in the Greater Tzaneen Municipality.

### **6.2 Conclusions**

The study identified several factors perceived to as influencing corporate governance by stakeholders.

#### **6.2.1 Conclusion of Research Objective 1**

**RO1:** *To examine stakeholder perceptions on the factors influencing corporate governance at The Greater Tzaneen Municipality.*

The conclusion of factors influencing were the weak organisational system and dysfunctional organisational cultures. Shortage of skills in the Municipality system due to resignations and failure to attract and retain skilled personnel into key managerial areas. The main reasons are the delays in the appointment of personnel to substantive positions resulting in a Municipal system that is administered by personnel in acting capacities for extended periods who are not accountable to legislated corporate governance processes.

The political interference arising from the cadre deployment policy enacted enables political parties with the most seats in the Council to appoint unqualified, incompetent, and unskilled people into the key municipal structures who then capture and abuse the procurement and tendering processes. The lack of enforcement and consequences management have been repeatedly cited by Law enforcement and Chapter 9



institutions as by the corruption scandals, and mismanagement of funds in public institutions (Modiha, 2018).

### **6.2.2 Conclusion of Research Objective 2**

**RO2:** *To evaluate the relationship between legislative provisions governing corporate governance and practices in the Greater Tzaneen Municipality.*

The main conclusions are that there is weak non-compliance with corporate governance systems and processes in the Municipality with regard to financial legislation such as MFMA, evidenced by non-compliance to MFMA on prudent financial management, corruption in procurement and tender systems, and lack of stakeholder consultations. The findings by the Auditor General and Public Protector as well as the community protests in various parts of the country have largely been ignored by the Government. The corrosive effect of political interference through the cadre deployment has stripped the accountability and ethical professional conduct of Municipal leaders and management.

### **6.2.3 Conclusion of Research Objective 3**

**RO3:** *To assess the implications of corporate governance on the management and leadership of the municipality.*

The main conclusion is that the cumulative effects of unstable organisational structures, dysfunctional organisational cultures, political interference, and the absence of consequence management by Provincial and National Government structures amidst adverse Auditor and Public Protector Reports have led to the development of self-service dysfunctional and ineffective leadership and management systems which compromise the delivery of services and investment in infrastructure. In turn, corporate governance has been adversely affected by the lacked engagement

and participation stakeholders with oversight roles over the operations of The Greater Tzaneen Municipality.

## **6.2.4 Overall Study Conclusions**

Overall, the study conclusions are that stakeholder interests and expectations in terms of service delivery through effective corporate governance have been undermined by a lack of enforcement by the Provincial and National governments. Despite the existence of the Acts of Parliament that include the Municipal Finance Management Act (MFMA), The Integrated Development Plan (IDP) stipulated by the Municipal Systems Act 32 of 2000, Chapter 14 of MFMA – section 165 (2) (a) and (b) that provide corporate governance mandates, non-enforcement on compliance by the National and Provincial levels is the main factor influencing weak corporate governance at the Municipal levels.

Political interference has hindered the creation of stable organisational structures as the contest for appointments to top positions paralyses Municipal operations. Thus, impacting the timely appointment and retention of qualified personnel in substantive positions, the political influence in the corrupt practices that subvert procurement and tender systems, and the absence of stakeholder consultations and oversight which all culminate in non-compliance with corporate governance systems and processes to the detriment of service delivery and infrastructure maintenance and investments.

## **6.3 Recommendations**

### **6.3.1 Enforcement of corporate governance systems by National and Provincial government levels**

The National and Provincial Government levels can consider proactively enforcing corporate governance at Municipality levels as per the provisions of the Acts of Parliament and subsidiary Legislation – for example, effective oversight roles & compliance to MFMA etc, adoption of king report recommendations, auditor reports,

and consequence management. Secondly, review the cadre deployment policy by the majority party in the Municipality & address the consequences of breach of corporate governance in areas of recruitment, procurement & interference with Municipal governance systems.

### **6.3.2 National dialogue on the cadre deployment policy**

The study recommends national dialogue among the key stakeholders and political parties on the cadre deployment policy and requisite qualifications for such deployers. The negative impact of the current policy on the corporate governance of Municipalities including the Greater Tzaneen has been reported in the literature (Sibanda, Zindi & Maramura, 2020; Tembo et al. 2021; Mngomezulu, 2020). The municipality may consider focusing on the supply chain management systems being the most problematic unit affected by political interferences due to resources.

The focus of the political office bearers' leadership and their political parties in the municipality should be to empower the administration and municipal structures to advance the interest of the people. The key role of the politicians and their structures is to provide oversight to ensure development. Political stakeholders should strive to identify and build more local opportunities for community members instead of self-enrichment. The district municipality leadership and the provincial and national governments should act to eradicate the strained relationship between officials between political leaders and administrative officials on day-to-day decisions on the tendering system and recruitment of employees.

The political party tickets may not be used to contradict the legislation governing the municipality. Mngomezulu, (2020), argued that majority party members often enter into actions in which their leaders in the municipal council often provide forceful conditions to the administration officials. Municipal administration officials are therefore coerced to change the process so that the contracts and employment favors are given to their friends and close relatives which leads to hiring incompetent candidates and project contractors. Though the municipality has various governance problems that must be

coordinated through mechanisms to overcome, the main issue starts from the conflict of interest of the municipal executive (Voorn & Van Genugten, 2021). The central (national) government has to interfere in terms of oversight of the municipality's financial decision-making processes in retaining a high degree of control to ensure local development (Anam, 2020). Failure to interfere with oversight controls will lead to corrupt internal stakeholders overriding financial governance systems. Monthly oversight monitoring will assist the municipality to ensure compliance and discipline.

### **6.3.3 Implementation of King's Report recommendations**

The National and Provincial Governments should enforce the implementation at Greater Tzaneen Municipality and all Municipalities to promote ethical and effective leadership. The King Reports codes of corporate governance will add value and supplement the Municipal Finance Management Act (MFMA) on governance processes for the Greater Tzaneen Municipality. The King report principles provide measures to address the corporate governance failures in public service such as weak managerial accountability and undermining the government's set targets to attain growth (Mashamaite & Raseala, 2018). King Report IV principles reinforce implementation and oversight over relevant regulations and legislation at the municipality levels. And this will assist mostly provincial and national governing bodies to conduct oversight. The municipality should use the King IV Report to provide systemic frameworks that connect strategies with risk measures to ensure ethical practices within the municipal operations and delivery of stakeholders' economic interests and external environmental factors (Sisaye, 2021).

### **6.3.4 Implementation of Consequence management**

The National and Provincial Government levels should implement consequence management for Municipalities including the Greater Tzaneen Municipality to ensure compliance with financial reporting and sound corporate governance practices. The respective oversight levels within municipalities should implement the same process to instil a new compliant culture within the different departments and units. There is an

urgent need for consequence management to address the interference and subversion of corporate governance processes. The leadership should be credible and environmentally aware of their role and reduce incidents that affect the improvement of acceptable organisational culture (Roscoe et al., 2019).

### **6.3.5 Implement a culture of change at the Municipal level**

Training and capacity development programs should be implemented at the Municipal level with the buy-in of the executive management to instil compliant cultures within all levels of the Municipality. The process should involve stakeholders and relevant National and Provincial Government actors. The training should focus on the core mandate, identify capacity constraints for both human and non-human resources, and key deliverables and ways for addressing the weaknesses and gaps in the Municipality structure and systems. Effective performance management systems should be implemented at all levels of the Municipality.

### **6.3.6 Legislate for Stakeholders' voices in Municipality governance**

The stakeholders have an important role to play in the Municipality and their voices must be heard at all levels of municipal governance. The municipality may consider having a social contract with the local actors that ensure regular direct engagement (Omukuti, 2020) that ensure stakeholders have a voice in policy development through public participation and involvement (Kahane et al. 2020). There is a need, therefore, for government to put into place legally binding procedures and processes for stakeholder participation and consultation in the relevant Municipality management process and systems.

Stakeholders are the key for the municipality to consult on the operational issues that are affected by the internal dynamics. Municipalities need to ensure that it engages with stakeholders on innovative programs on operational issues to come up with techniques for sustainability and integrated service delivery practices (Adeleke et al.2021). The municipality must take into consideration that the involvement of

stakeholders is critical in public governance to promote citizen participation and guide municipal officials in formalizing transparency and openness of policies (Bvuma & Joseph, 2019).

The base for re-engineering the municipality systems into effective corporate governance systems should be recognized through business communication (Ugoani, 2019). Where stakeholders will guide the affected areas. The municipality is expected to establish mechanisms to build communication and administrative support systems (Supromin & Choonhakhlai, 2019). There is a much-needed transformation effort for the municipality to embrace business re-engineering change systems that have been in existence and beneficial to the private sector stakeholders for decades (Weerakkody, Janssen & El-Haddadeh, 2021).

The private sector organisations are good with financial reporting, ethical aspects, and commitment to discipline. The municipality should consider applying procedures and methods in line with the King IV Report for good governance can be improved. The municipality systems and controls must be re-engineered and restructured to improve performance and achieve efficiency as per the stakeholder interests and voices (Elapatha & Jehan, 2020). The Municipal executive management should consider strengthening the internal audit and risk management systems (Mbewu & Barac, 2017). Strategic management direction may be communicated to all stakeholders to help re-engineer and change municipal systems to create standards, norms, and public value (Bryson & George, 2020). Jacobs, Rivett, and Chemisto (2019) proposed that rural municipalities must engage role players in revamping human resource management.

The administrative systems must be executed in partnership with stakeholders to ensure effective corporate governance systems. Improvement in the organisational systems builds the stakeholders' confidence and ensures benefits to the financial performance (Mahrani & Soewarno, 2018). The municipality has to ensure corporate governance responsiveness of stakeholders by promoting partnership and commitment to future sustainable programs. The municipality introduces institutional

culture which is governed and aligned with the direction suggested by all stakeholders' social interests influencing the political considerations (Kana, 2020).

#### 6.4 PACE Corporate governance model

This study proposes the PACE Corporate governance model in support of Stakeholder Theory tools, which will assist the Greater Tzaneen Municipality and municipal-related institutions in corporate governance. The PACE Model will provide an understanding of the relationships of Instrumental, Normative and descriptive Stakeholder Theory tools. Ideas of material structures will be analyzed. The PACE model is descriptive and contains considerable four Integrative systematic guidelines and features Participatory resourcing, Activism in the execution of corporate governance methods in managing resources, Coordination of activities, and the Evaluation of goals governance method. PACE Model of Corporate Governance

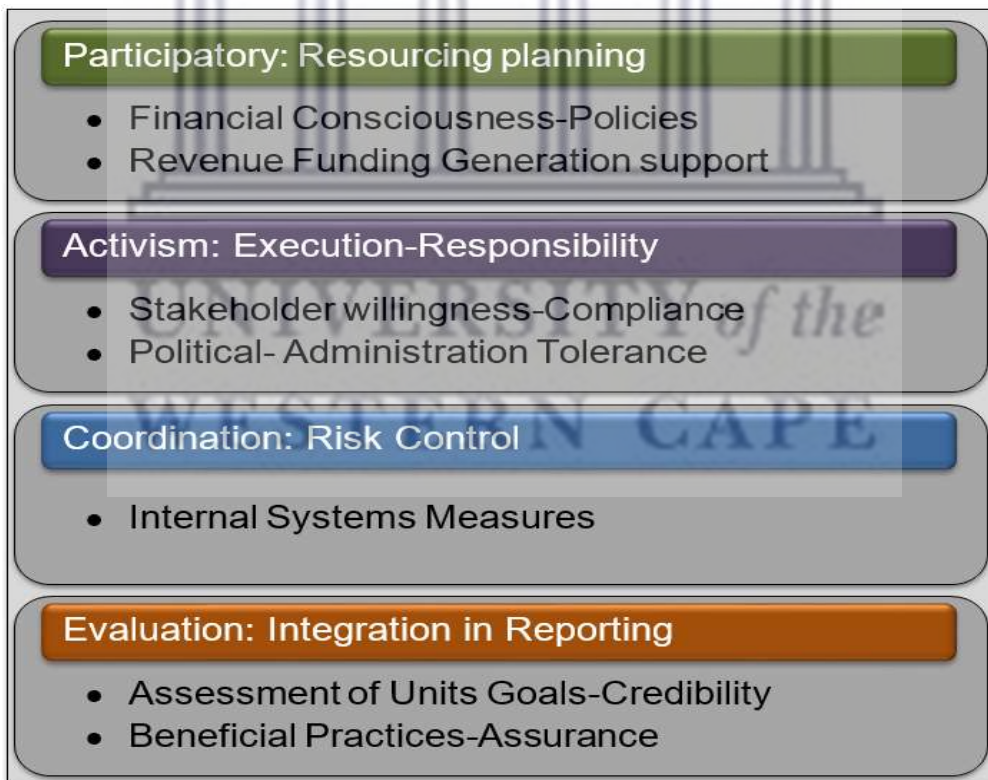


Figure 6.1: PACE Model of Corporate Governance

Source: Researcher's own work

The PACE Model was designed because of empirical findings to provide a response based on the elements presented in the findings. This provides a realistic representation that the municipalities experience as a common element affecting their day-to-day operations. This study acknowledges the models developed over the years by researchers in corporate governance in the local government. The PACE Model uses provides additional integrative systematic guidelines presented, which are factored into account Stakeholder Theory propositions. The PACE Model components were theoretically explored to ensure significance in the real municipal world. The PACE Model can be operationalized and guided by legislation. The PACE Model simplifies and explains the logical elements that are sequenced; A. Corporate Governance Effectiveness, B. Corporate Governance Good practice, C. Corporate Governance Sought Movement, D. Corporate Governance Responsibility, E. Corporate Governance Beneficiation outcome.

### **6.5 Future research**

Future research should consider multi-case study and comparative studies among different municipalities and locations to enhance our understanding of stakeholder perceptions on factors influencing corporate governance in the municipality sector. Triangulation and mixed methodologies will potentially yield greater insights on the phenomena of research interest. Further to potential research studies should examine whether the government-led municipal corporate government framework is fit for purpose in view of the diversity and complexity of some of the operations of the municipalities in different parts of the country.

### **6.6 Limitations of the study**

The case study design was limited to a single municipality in a specific location within South Africa thus circumscribing the findings to a single case study. The study methodology was confined to the qualitative approach which limited the number of participants per stakeholder group. The Covid-19 pandemic outbreak during the course of the fieldwork required strict adherence to the disease containment protocols which



again limited the access to potential participants within each stakeholder group. Further, the limited resources and time constraints did not allow the researcher to interview more provincial and national legislators with oversight on municipal affairs.

## **6.7 Conclusion**

The study showed that the current systems and guidelines of corporate governance principles in the municipality were not successfully implemented to ensure controls, enforcement of legislation, consequences on corruption, mismanagement of finances, and dealing with political interference primarily in procurement processes. The municipality lacked new measures to deal with dysfunctional systems. The study recommended several points for improvement such as the enforcement of corporate governance systems by national and provincial governments. Government leaders should look into reengineering some of the practices caused by political interference. The national dialogue on the cadre deployment policy. Which is misguided by political membership than qualifications and experiences. This study proposes the implementation of the PACE model and the engagement of the assistance of by Corporate Governance Specialist to improve the governance systems strategies on compliance, and effective performance on service delivery and accountability.

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## APPENDICES

### Appendix 1: Ethics Clearance



#### OFFICE OF THE DIRECTOR: RESEARCH RESEARCH AND INNOVATION DIVISION

Private Bag X 17, Bellville 7535  
South Africa  
T: +27 21 959 4111 /2948  
F: +27 21 959 3170  
E: [research\\_ethics@uwc.ac.za](mailto:research_ethics@uwc.ac.za) a  
[www.uwc.ac.za](http://www.uwc.ac.za)

29 January 2019

Mr PE Ramatsoma  
School of Business and Finance  
Faculty of Economic and Management Sciences

**Ethics Reference Number:** HS18/10/21

**Project Title:** Integrated sustainable performance methods for managing corporate governance in enhancing optimal financial performance and assurance: A case study of the Greater Tzaneen local municipality.

**Approval Period:** 28 January 2019 – 28 January 2020

I hereby certify that the Humanities and Social Science Research Ethics Committee of the University of the Western Cape approved the methodology and ethics of the above mentioned research project.

Any amendments, extension or other modifications to the protocol must be submitted to the Ethics Committee for approval.

**Please remember to submit a progress report in good time for annual renewal.**

The Committee must be informed of any serious adverse event and/or termination of the study.

A handwritten signature in black ink that reads 'Josias'.

*Ms Patricia Josias  
Research Ethics Committee Officer  
University of the Western Cape*

HSSREC REGISTRATION NUMBER - 130416-049

## Appendix 2: Information letter for the Interview



SCHOOL OF  
BUSINESS &  
FINANCE

### RESEARCH INTERVIEW GUIDE

WESTERN CAPE

UNIVERSITY OF THE WESTERN CAPE (UWC)

FACULTY OF ECONOMIC AND MANAGEMENT SCIENCES

SCHOOL OF BUSINESS AND FINANCE

INFORMATION SHEET FOR RESEARCH PARTICIPANTS

Dear Participant

My name is Phetole Emanuel Ramatsoma, Student number 3690837(PhD Management)

The title for my thesis is: Integrated sustainable performance methods for managing corporate governance in enhancing optimal financial performance and assurance: A case study of Greater Tzaneen Local Municipality. Kindly read through the information sheet, for you to be informed and knowledgeable about what is expected of you as a research participant in this research study.

Upon receiving a consent of your participation in the study, you are advised that this research study is being conducted through the University of the Western Cape, School of Business and Finance. The aim of the study is to investigate and assess the integrated corporate governance, structures, mechanisms, relations, and processes as factors of enhancing financial performance and assurance. As a selected participant in this research study, and it would be appreciated if you could be available to participate in a semi-structured interview, which should take approximately 45 minutes using the research interview guide (open-ended questions). This will be conducted on a one-on-one basis with the researcher who with your permission to record conversation (interview) through digital audio recorder. In which you will reflect on the integrated sustainable performance methods for managing corporate governance in enhancing optimal financial performance and assurance. Your views and contributions in the study could assist in future implementation of sustainable methods of corporate governance aimed at enhancing financial performance and assurance in this municipality and similar institutions. Your participation is voluntary, and you are in no way compelled to participate in this interview, but your assistance will be greatly appreciated. All information supplied by you, to saved s confidential. It will assist the researcher to achieve the

set or targeted objective which is to investigate the state of integrated sustainability and performance on methods of managing corporate governance which are aimed to enhance optimal financial performance and assurance in the municipality. No/non applicable costs to partaking or taking part by the respondents in the study.

Please note no risks involved from taking part in this research study, will not harm any group of the society. The researcher is obliged to follow the ethical guidelines and University's code of conduct in conducting this study and ensure that participants and any group of the society are protected against any risk that might emerge from this study.

For further questions or more information regarding the study, please contact me at:

Researcher : Phetole Emanuel Ramatsoma

Email : [3690837@myuwc.ac.za](mailto:3690837@myuwc.ac.za) or [emanuel.ramatsoma@live.co.za](mailto:emanuel.ramatsoma@live.co.za)

Cell phone number : +27 (0)82 221 2359

I am accountable to my supervisor:

Supervisor : Dr. Rene W. Albertus

Telephone : +27 (0) 21 959 3187

Email : [ralbertus@uwc.ac.za](mailto:ralbertus@uwc.ac.za)

Thank you, for participating.

#### DECLARATION BY RESPONDENT

*I hereby consent, voluntary to participate in this study. I have been given a copy of this form.*

\_\_\_\_\_  
Name of Respondent

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature: respondent

### Appendix 3: Information Letter for the Questionnaire



SCHOOL OF  
BUSINESS &  
FINANCE

SURVEY (QUESTIONNAIRE)

UNIVERSITY OF THE WESTERN CAPE (UWC)

FACULTY OF ECONOMIC AND MANAGEMENT SCIENCES

SCHOOL OF BUSINESS AND FINANCE

INFORMATION SHEET FOR RESEARCH PARTICIPANTS

Dear Participant

My name is Phetole Emanuel Ramatsoma, Student number 3690837(PhD Management)

The title for my thesis is: Integrated sustainable performance methods for managing corporate governance in enhancing optimal financial performance and assurance: A case study of Greater Tzaneen Local Municipality. Kindly read through the information sheet, for you to be informed and knowledgeable about what is expected of you as a research participant in this research study.

Upon receiving a consent of your participation in the study, you are advised that this research study is being conducted through the University of the Western Cape, School of Business and Finance. The aim of the study is to investigate and assess the integrated corporate governance, structures, mechanisms, relations, and processes as factors of enhancing financial performance and assurance. As a selected participant in this research study, and it would be appreciated if you could be available to complete a questionnaire, which should take approximately 20 minutes using the questionnaire. You will be required to reflect on the integrated sustainable performance methods for managing corporate governance in enhancing optimal financial performance and assurance.

Your views and contributions in the study could assist in future implementation of sustainable methods of corporate governance aimed at enhancing financial performance and assurance in this municipality and similar institutions. Your participation is voluntary, and you are in no way compelled to participate in this questionnaire, but your assistance will be greatly appreciated. All information supplied by you to be saved as confidential. It will assist the researcher to achieve set or targeted objective which is to investigate the state of integrated sustainability and performance on methods of managing corporate governance which are

aimed to enhance optimal financial performance and assurance in the municipality. No/non applicable costs to partaking or taking part by the respondents in the study.

There are no risks from participating in this research study and the study will not harm any group of the society. The researcher is obliged to follow the ethical guidelines and University's code of conduct in conducting this study and ensure that participants and any group of the society are protected against any risk that might emerge from this study.

For further questions or more information regarding the study, please contact me at:

Researcher : Phetole Emanuel Ramatsoma

Email : [3690837@myuwc.ac.za](mailto:3690837@myuwc.ac.za) or [emanuel.ramatsoma@live.co.za](mailto:emanuel.ramatsoma@live.co.za)

Cell phone number : +27 (0)82 221 2359

I am accountable to my supervisor:

Supervisor : Dr Rene W. Albertus

Telephone : +27 (0) 21 959 3187

Email : [ralbertus@uwc.ac.za](mailto:ralbertus@uwc.ac.za)

Thank you, for participating.

DECLARATION BY RESPONDENT

*I hereby consent, voluntary to participate in this study.* I have been given a copy of this form.

\_\_\_\_\_  
Name: Respondent

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature: respondent

Research- Ethics Committee: HSSREC, Research Development, UWC

Tel: 021 959 2988 Email: [research-ethics@uwc.ac.za](mailto:research-ethics@uwc.ac.za)

## Appendix 4: Letter of consent- Interview



### Consent Form for Semi-Structured Interview for Stakeholders of the Greater Tzaneen Local Municipality

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Title: Integrated sustainable performance methods for managing corporate governance in enhancing optimal financial performance and assurance: A case study of the Greater Tzaneen Local Municipality

Researcher: Phetole Emanuel Ramatsoma- 3690837

Please-initial box

1. I confirm that I have read and understand the information sheet explaining the above research project and I have had the opportunity to ask questions about the project.

2. I understand that my participation is voluntary and that I am free to withdraw at any time without giving any reason and without there being any negative consequences. In addition should I not wish to answer any question or questions, I am free to decline. (If I wish to withdraw, I may contact the lead researcher at any time)

3. I understand my responses and personal data will be kept strictly confidential. I give permission for members of the research team to have access to my anonymised responses.

I understand that my name will not be linked with the research materials, and I will not be identified or identifiable in the reports or publications that result for the research.

4. I agree for the data collected from me to be used in future research.

5. I agree to take part in the above research project.

6. I agree that the researcher may record the interview conversation using an audio recorder or any other device.

\_\_\_\_\_  
Name: Participant

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature

(or legal representative)

\_\_\_\_\_  
Name: person taking consent

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature

(If different from lead researcher)

\_\_\_\_\_  
Lead Researcher

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature

(To be signed and dated in presence of the participant)

*Copies: All participants will receive a copy of the signed and dated version of the consent form and information sheet for themselves. A copy of this will be filed and kept in a secure location for research purposes only.*

**Researcher:**

**Ramatsoma PE**

**Address: 14 Boreas Avenue,  
Bedworth park, Vereeniging,  
Gauteng.**

**Cell: 082 221 2359.**

**Supervisor:**

**Dr. Rene W. Albertus**

**School of Business and  
Finance, Tel: +27 (0) 21 959  
3187, Email:**

**[ralbertus@uwc.ac.za](mailto:ralbertus@uwc.ac.za)**

**HOD:**

**Prof Ricardo Peters**

**Director: School of  
Business and Finance**

**Tel: 021 959 2253, Email:  
[rmpeters@uwc.ac.za](mailto:rmpeters@uwc.ac.za)**



## Appendix 5: Letter of consent- Questionnaire



Consent Form -Questionnaire for  
Stakeholders of Greater Tzaneen Local  
Municipality

Title: Integrated sustainable performance methods for managing corporate governance in enhancing optimal financial performance and assurance: A case study of the Greater Tzaneen Local Municipality

Researcher: Phetole Emanuel Ramatsoma- 3690837

Please- initial box

1. I confirm that I have read and understand the information sheet explaining the above research project and I have had the opportunity to ask questions about the project.
  2. I understand that my participation is voluntary and that I am free to withdraw at any time without giving any reason and without there being any negative consequences. In addition should I not wish to answer any question or questions, I am free to decline. (If I wish to withdraw, I may contact the lead researcher at any time)
  3. I understand my responses and personal data will be kept strictly confidential. I give permission for members of the research team to have access to my anonymised responses.   
I understand that my name will not be linked with the research materials, and I will not be identified or identifiable in the reports or publications that result for the research.
  4. I agree for the data collected from me to be used in future research.
  5. I agree to take part in the above research project.
-



**Appendix 6: Interview (32 Questions)**



RESEARCH INTERVIEW GUIDE

SECTION A: BIOGRAPHICAL INFORMATION

1. Department : \_\_\_\_\_

2. Gender : \_\_\_\_\_

3. Age range (tick) :

25-34	35-44	45-54	55-64
-------	-------	-------	-------

4. Level of Education :

Primary	Secondary	Tertiary	Other/Specify:
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5. Your occupational level:

Unskilled	Semi-Skilled	Skilled	Other/Specify:
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6. Employment status:

Permanent	Contract	Temporary	Other/Specify:
-----------	----------	-----------	----------------

7. Any other information if necessary:

SECTION B: SEMI-STRUCTURED INTERVIEW

PERCEPTION OF STANDARD OF THE MUNICIPALITY

1. How do you rate socio-economic class/category of the Municipality?

Lower-class	
-------------	--

Middle-class	
Upper - Middle- Class	
Upper class	

Explain your choice, the perceived level of socio-economic class of the municipality:

#### COMPLIANCE AND PROCESSES

2. Have you been informed of the importance of integrated reporting, corporate governance, and assurance in a municipality?

Yes	
No	

If yes, explain their importance in local government: \_\_\_\_\_

3. Have you been involved in compliance in different capacities in a municipality?

Yes	
No	

If yes, what are your thoughts about stakeholders receiving compliance education, regular workshops, and exposures in a municipality?

4. Have you worked in another sector (state-owned, private, or other institution) before?

Yes	
No	

If yes, what corporate governance, policies, processes, and procedures you could propose are needed in your respective capacity in the municipality?

## STAKEHOLDER MANAGERIAL ACCOUNTABILITY

5. What are the challenges facing you as a stakeholder in the Greater Tzaneen Municipality in implementing integrated reporting and how it should be implemented in realising corporate governance and financial performance?
6. As a stakeholder, do you think the municipality is doing enough in implementing the integrated sustainable reporting, linking, and managing governance, finances, and assurance? Do you see improvements in the methods of corporate governance?

Yes: \_\_\_\_\_ No: \_\_\_\_\_

Substantiate your answer:

7. What do you understand of internal assurance providers and external assurance providers as role-players, in providing assurance to the council over risks? Do you think assurance is achievable so far?

## MANAGEMENT OF SYSTEMS AND CONTROLS

8. How should corporate governance systems and methods be implemented in a local government/municipal sphere?
9. What could be the factors that principally lead to stakeholders not achieving financial performance and assurance despite putting efforts on achieving this?

What are some of the internal controls which the municipality might have overlooked?

10. Have you been trained on the purpose and implementation of corporate governance and financial administration of municipalities according to the Municipal Finance Management Act?

Yes: \_\_\_\_\_ No: \_\_\_\_\_

If yes, what did the training constitute of?

What would you recommend that the training should include?

If not, why not?

What would you like the content of the training to entail?

11. Do you perceive the municipal financial governance system beneficial?

Yes: \_\_\_\_\_ No: \_\_\_\_\_

If yes, how is it beneficial?

If not beneficial, in what way is not beneficial?

### MANAGING GOVERNANCE

12. What is your view on the process that the municipal executive management follow in achieving effective implementation of sustainable methods of corporate governance?
13. What is your advice to your colleagues (other stakeholders) to achieve effective implementation of sustainable administration of finance in improving financial health and corporate governance?
14. What can and/or should you (as an individual) do to help in overcoming the challenges which prevent the municipality from achieving good/clean integrated audits implementation?
15. What is your general comment on the MFMA versus PFMA act as they aimed at performance systems of a municipality?
16. What is your view as a stakeholder of the Greater Tzaneen Municipality that, all stakeholders should understand what assurance on integrated reporting is about and how it should be implemented in realising corporate governance and financial performance?
17. Are you able to assess role players' contribution to the corporate governances' sustainable performance of the local government? What has been improved in the management of finance and reporting specifically with regards to the challenges in benefits to the stakeholders?
18. How would you describe the governance performance of the municipality and all its entities or companies?

19. What are your views on the Integrated Development Plan (IDP) and its importance on resources management and service delivery in achieving developmental needs and corporate governance?
20. Corporate governance helps in managing risks in the organisation, what do you propose for the risk management function to be effective?
21. What systems or methods of good governance and finance control consciousness could be proposed to the municipality?
22. Service delivery involves finance, governance, development, and economic growth of the municipality. What could be proposed towards achieving favourable reporting?
23. Looking at the current policies and practices, do you see compliance and quality of the municipality's performance?
24. Collection of revenue seems to be a problem for a municipality whilst the expenditure increases, thus impacting on the realisation of the management goals.  
What is your view in relation to the financial performance?  
Which prospects can you recommend to the municipality in finding new revenue sources?  
Which expenses may not be necessary for the municipality, and what can you propose to be done about them?
25. Municipalities are struggling to enforce assurance in the form of financials or non-financials. What processes and systems as part of internal controls could you propose to improve on this?
26. A large portion of the municipal budget goes to payroll/employee expenditure which has a dire impact on the financial performance. What is your opinion on this?

#### PERCEPTION OF BUSINESS OPERATIONAL MANAGEMENT MODELS IN LOCAL GOVERNMENT

27. Managing Service delivery could be hampered by poor corporate governance coordination in a municipality.

Strongly- Agree	
Agree	
Not sure	
Disagree	
Strongly- Disagree	

What could be your opinion about the current service delivery linkages to the governance of finance?

28. The implementation of corporate governance poses more compliance and contributes to problems in managing the municipality (i.e. the corporate governance principles are suitable for private profit sector).

Strongly-Agree	
Agree	
Not sure	
Disagree	
Strongly-Disagree	

If so, what problems do compliance policies suitable to the private sector pose in the local government setting?

29. Managing corporate governance brings benefits to financial performance of a municipality.

Strongly-Agree	
Agree	
Not sure	
Disagree	
Strongly-Disagree	



Motivate (answer): \_\_\_\_\_

30. Municipalities' aim is not to make profit, but to provide, services to all residents.  
Business and municipality can coexist for performance and assurance purposes.

Strongly-Agree	
Agree	
Not sure	
Disagree	
Strongly-Disagree	

Please, show-opinion \_\_\_\_\_

31. Municipality should welcome and encourage participation of non-municipal employees to assist in governance direction and performance(finances)

Strongly-Agree	
Agree	
Not sure	
Disagree	
Strongly-Disagree	

Motivate your answer \_\_\_\_\_

32. There are negative factors impacting on managing corporate governance processes, policies, and finances in local government.

Strongly-Agree	
Agree	
Not sure	
Disagree	
Strongly-Disagree	

If agreeing, what could be the causes of this? \_\_\_\_\_

Thank you for your participation.

Research-Ethics Committee:

HSSREC

Research Development- UWC

Tel: 021 959 2988

Email: [research-ethics@uwc.ac.za](mailto:research-ethics@uwc.ac.za)



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**Appendix 7: Questionnaire (32 Questions)**



**RESEARCH QUESTIONNAIRE**

**SECTION A: BIOGRAPHICAL INFORMATION**

1. Department : \_\_\_\_\_

2. Gender : \_\_\_\_\_

3. Age range (tick) :

25-34	35-44	45-54	55-64
-------	-------	-------	-------

4. Level of Education :

Primary	Secondary	Tertiary	Other/Specify:
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5. Your occupational level:

Unskilled	Semi-Skilled	Skilled	Other/Specify:
-----------	--------------	---------	----------------

6. Employment status:

Permanent	Contract	Temporary	Other/Specify:
-----------	----------	-----------	----------------

7. Any other information if necessary:

**SECTION B: STRUCTURED QUESTIONNAIRE**

**PERCEPTION OF STANDARD OF THE MUNICIPALITY**

1. How do you rate socio-economic class/category of the Municipality?

Lower-class	
Middle-class	
Upper -Middle Class	
Upper -class	

Explain your choice of the perceived level of socio-economic class of the municipality:

#### COMPLIANCE AND PROCESSES

2. Have you been informed of the importance of integrated reporting, corporate governance, and assurance in a municipality?

Yes	
No	

If yes, explain their importance in local government:

3. Have you been involved in compliance in different capacities in a municipality?

Yes	
No	

If yes, what are your thoughts about stakeholders receiving compliance education, regular workshops, and exposures in a municipality?

4. Have you worked in another sector (state-owned, private, or other institution) before?

Yes	
No	

If yes, what corporate governance, policies, processes, and procedures you could propose are needed in your respective capacity in the municipality?

#### STAKEHOLDER MANAGERIAL ACCOUNTABILITY

5. What are the challenges facing you as a stakeholder in the Greater Tzaneen Municipality in implementing integrated reporting and how it should be implemented in realising corporate governance and financial performance?
6. As a stakeholder, do you think the municipality is doing enough in implementing the integrated sustainable reporting, linking, and managing governance, finances, and assurance? Do you see improvements in the methods of corporate governance?

Yes: \_\_\_\_\_ No: \_\_\_\_\_

Substantiate your answer:

7. Do you understand of internal assurance providers and external assurance providers as role-players, in providing assurance to the council over risks? Do you think assurance is achievable so far?

#### MANAGEMENT OF SYSTEMS AND CONTROLS

8. How should corporate governance systems and methods be implemented in a local government/municipal sphere?

9. What could be the factors that principally lead to stakeholders not achieving financial performance and assurance despite putting efforts on achieving this?

What are some of the internal controls which the municipality might have overlooked?

10. Have you been trained on the purpose and implementation of corporate governance and financial administration of municipalities according to the Municipal Finance Management Act?

Yes: \_\_\_\_\_ No: \_\_\_\_\_

If yes, what did the training constitute of?

What would you recommend that the training should include?

If not, why not?

What would you like the content of the training to entail?

11. Do you perceive the municipal financial governance system beneficial?

Yes: \_\_\_\_\_ No: \_\_\_\_\_

If yes, how is it beneficial?

If not beneficial, in what way is not beneficial?

#### MANAGING GOVERNANCE

12. What is your view on the process that the municipal executive management follow in achieving effective implementation of sustainable methods of corporate governance?

13. What is your advice to your colleagues (other stakeholders) to achieve effective implementation of sustainable administration of finance in improving financial health and corporate governance?

14. What can and/or should you (as an individual) do to help in overcoming the challenges which prevent the municipality from achieving good/clean integrated audits implementation?
15. What is your general comment on the MFMA versus PFMA as they aimed at performance systems of a municipality?
16. What is your view as a stakeholder of the Greater Tzaneen Municipality that, all stakeholders should understand what assurance on integrated reporting is about and how it should be implemented in realising corporate governance and financial performance?
17. Are you able to assess role players' contribution to the corporate governances' sustainable performance of the local government? What has been improved in the management of finance and reporting specifically with regards to the challenges in benefits to the stakeholders?
18. How would you describe the governance performance of the municipality and all its entities or companies?
19. What are your views on the Integrated Development Plan (IDP) and its importance on resources management and service delivery in achieving developmental needs and corporate governance?
20. Corporate governance helps in managing risks in the organisation, what do you propose for the risk management function to be effective?
21. What systems or methods of good governance and finance control consciousness could be proposed to the municipality?
22. Service delivery involves finance, governance, development, and economic growth of the municipality. What could be proposed towards achieving favourable reporting?
23. Looking at the current policies and practices, do you see compliance and quality of the municipality's performance?

24. Collection of revenue seems to be a problem for a municipality whilst the expenditure increases, thus impacting on the realisation of the management goals.

What is your view in relation to the financial performance?

Which prospects can you recommend to the municipality in finding new revenue sources?

Which expenses may not be necessary for the municipality, and what can you propose to be done about them?

25. Municipalities are struggling to enforce assurance in the form of financials or non-financials. What processes and systems as part of internal controls could you propose to improve on this?

26. A large portion of the municipal budget goes to payroll/employee expenditure which has a dire impact on the financial performance. What is your opinion on this?

#### PERCEPTION OF BUSINESS OPERATIONAL MANAGEMENT MODELS IN LOCAL GOVERNMENT

27. Managing Service delivery could be hampered by poor corporate governance coordination in a municipality.

Strongly-Agree	
Agree	
Not sure	
Disagree	
Strongly-Disagree	

What is your opinion about the current service delivery linkages to the governance of finance?

28. The implementation of corporate governance poses more compliance and contributes to problems in managing the municipality (i.e. the corporate governance principles are suitable for private profit sector).

Strongly-Agree	
Agree	
Not sure	
Disagree	

Strongly-Disagree	
-------------------	--

If so/that is the case, what problems do compliance policies suitable to the private sector pose in the local government setting?

29. Managing corporate governance brings benefits to financial performance of a municipality.

Strongly- Agree	
Agree	
Not sure	
Disagree	
Strongly- Disagree	

Motivate your answer

30. Municipalities' aim is not to make profit, but to provide/deliver services. Business and the municipality can coexist for performance and assurance purposes.

Strongly-Agree	
Agree	
Not sure	
Disagree	
Strongly-Disagree	

What could you share/your opinion?

31. Municipality should welcome and encourage participation of non-municipal employees to assist in governance direction and financial performance.

Strongly-Agree	
Agree	
Not sure	
Disagree	
Strongly-Disagree	

Motivate your answer

32. There are negative factors impacting on managing corporate governance processes, policies, and finances in local government.



Strongly-Agree	
Agree	
Not sure	
Disagree	
Strongly-Disagree	

If agreeing, what could be the causes for this?

Thank you for your participation.

Research-Ethics Committee

HSSREC

Research Development, UWC

Tel: 021 959 2988

Email: [research-ethics@uwc.ac.za](mailto:research-ethics@uwc.ac.za)



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## Appendix 8: Questionnaire (Google forms) Combined Questions

The Link to the Google form: Scaled down to 26

[https://docs.google.com/forms/d/e/1FAIpQLSczEdvQGA2zVZphWVwYcGfdRD1cJPrV8RtVvaz9w5Zp27R2hQ/viewform?vc=0&c=0&w=1&usp=mail\\_form\\_link](https://docs.google.com/forms/d/e/1FAIpQLSczEdvQGA2zVZphWVwYcGfdRD1cJPrV8RtVvaz9w5Zp27R2hQ/viewform?vc=0&c=0&w=1&usp=mail_form_link)

INFORMATION SHEET FOR RESEARCH PARTICIPANTS (Information sheet and consent form are attainable from the researcher Mr PE Ramatsoma: 3690837@myuwc.ac.za or 082 221 2359)

Email address \*

*The aim(study), is to investigate and assess the integrated corporate governance, structures, mechanisms, relations and factors in enhancing optimal financial performance and assurance in a Municipality. Your views and opinions will be greatly appreciated*

Consent Form for Questionnaire for Stakeholders of the Greater Tzaneen Local Municipality

DECLARATION- RESPONDENT: I hereby consent voluntary to participate in this study. \*

Agree	Disagree
-------	----------

I confirm, I have read and understand the information sheet explaining the above research study. and I have been given opportunity to ask questions about the project.

Yes	No
-----	----

I understand that my participation is voluntary and that I am free to withdraw at any time without giving any reason and without there being any negative consequences. In addition, should I not wish to answer any particular question or questions, I am free to decline.(If I wish to withdraw I may contact the lead researcher at any time) \*

Yes	No
-----	----

I understand my responses and personal data will be kept strictly confidential. I give permission for members of the research team to have access to my anonymised responses.I understand that my name will not be linked with the research materials, and I will not be identified or identifiable in the reports or publications that result for the research. \*

Yes	No
-----	----

I agree for the data collected from me to be used in future research. \*

Agree	Disagree
-------	----------

I agree to take part in the above research project \*

Agree	Disagree
-------	----------

Name of Participant: \_\_\_\_\_

Date: \_\_\_\_\_

**SECTION A: BIOGRAPHICAL INFORMATION**

1. Department/community member/Organisation

2. Gender group

Female	Male
--------	------

3. Age range

20-24	25-34	35-44	45-54	55-64
-------	-------	-------	-------	-------

4. Occupation Level

Unskilled	Semi-Skilled	Other
-----------	--------------	-------

5. Education Level

Primary	Secondary	Tertiary	Other
---------	-----------	----------	-------

**SECTION B: Perception of Standard of the Municipality**

1. How do you rate socio-economic class/category of the Municipality?

Please indicate:

Lower-class	Middle-class	Upper- Middle Class	Upper- class
-------------	--------------	---------------------	--------------

Explain your choice of the perceived level of socio-economic class of the municipality:

**COMPLIANCE AND PROCESSES**

2. Have you been informed of the importance of integrated reporting, corporate governance, and assurance in a municipality?

Yes	No
-----	----

If yes, explain their importance in local government

3. Have you been involved in compliance in different capacities in a municipality?

Yes	No
-----	----

If yes, what are your thoughts about stakeholders receiving compliance education, regular workshops, and exposures in a municipality?

4. Have you worked in a (state-owned, private or any other sector before?)

Yes	No
-----	----

**STAKEHOLDER MANAGERIAL ACCOUNTABILITY**

5. What are the challenges facing you as a stakeholder in the Greater Tzaneen Municipality in implementing integrated reporting and how it should be implemented in realising corporate governance and financial performance?

6. Do you think the municipality is doing enough in implementing the integrated sustainable reporting, linking and managing governance, finances and assurance? Do you see improvements in the methods of corporate governance?

Yes	No
-----	----

7. What do you understand of internal assurance providers and external assurance providers as role-players, in providing assurance to the council over risks? Do you think assurance is achievable so far?

**MANAGEMENT OF SYSTEMS AND CONTROLS**

8. How should corporate governance systems and methods be implemented in a local government/municipal sphere?

9. What could be the factors that principally lead to stakeholders not achieving financial performance and assurance despite putting efforts on achieving this? (Internal controls which the municipality might have overlooked)

10. Have you been trained on the purpose and implementation of corporate governance and financial administration of municipalities according to the Municipal Finance Management Act?

Yes	No
-----	----

If yes, what did the training constitute of? What would you recommend that the training should include? If not trained, why not?

11. Do you perceive the municipal financial governance system beneficial?

Yes	No
-----	----

If yes, how is it beneficial? If not beneficial, in what way is not beneficial? and what can you do and/or should you (as an individual) do to help the municipality to achieve clean audits?

**MANAGING GOVERNANCE**

12. What is your view on the process that the municipal executive management follow in achieving effective implementation of sustainable methods of corporate governance? What is your advise to all stakeholders?

13. What is your view as a stakeholder of the Greater Tzaneen Municipality that, all stakeholders should understand what assurance on integrated reporting is about and how it should be implemented

14. Are you able to assess role players' contribution to the corporate governances' sustainable performance of the local government? What has been improved in the management of finance and reporting specifically with regards to the challenges in benefits to the stakeholders?

15. What are your views on the Integrated Development Plan (IDP) and its importance on resources management and service delivery in achieving developmental needs and corporate governance?

16. How would you describe the governance performance of the municipality and all its entities or companies? Could you also comment on the application of PFMA

17. Corporate governance helps in managing risks in the organisation, what do you propose for the risk management function to be effective? and what systems or methods of good governance and finance control consciousness could be proposed to improve

18. Looking at the current policies and practices, do you see compliance and quality of the municipality's performance?

Yes	No
-----	----

Motivate your answer:

19. Collection of revenue seems to be a problem for a municipality whilst the expenditure increases, thus impacting on the realisation of the management goals.

Please indicate

Strongly- Agree	agree	Not sure	Disagree	Strongly Disagree
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What is your view, in relation to financial performance and Which prospects can you recommend to the municipality in finding new revenue sources?

Which expenses may not be necessary for the municipality, and what can you propose to be done about them?

20. A large portion of the municipal budget goes to payroll/employee expenditure which has a dire impact on the financial performance. What is your opinion on this?

**PERCEPTION OF BUSINESS OPERATIONAL MANAGEMENT MODELS IN LOCAL GOVERNMENT**

21. The implementation of corporate governance poses more compliance and contributes to problems in managing the municipality (i.e. the corporate governance principles are suitable for private profit sector).

Please indicate:

Strongly- Agree	agree	Not sure	Disagree	Strongly Disagree
--------------------	-------	----------	----------	----------------------

If so, what problems do compliance policies suitable to the private sector pose in the local government setting?

22. Managing Service delivery could be hampered by poor corporate governance coordination in a municipality.

Please indicate:

Strongly- Agree	agree	Not sure	Disagree	Strongly Disagree
--------------------	-------	----------	----------	----------------------

What is your opinion, about the current service delivery linkages to the governance of finance?

23. Managing corporate governance brings benefits to financial performance of a municipality.

Please indicate:

Strongly- Agree	agree	Not sure	Disagree	Strongly Disagree
--------------------	-------	----------	----------	----------------------

Motivate:

24. Municipalities' aim is not to make profit, but to provide residents/community services. Business-municipality can coexist for performance and assurance purposes.

Please indicate:

Strongly- Agree	agree	Not sure	Disagree	Strongly Disagree
--------------------	-------	----------	----------	----------------------

What is your view?

25. Municipality should welcome and encourage participation of non-municipal employees to assist in governance direction and financial performance.

Please indicate:

Strongly- Agree	agree	Not sure	Disagree	Strongly Disagree
--------------------	-------	----------	----------	----------------------

What is your opinion?

26. There are negative factors impacting on managing corporate governance processes, policies and finances in local government.

Please indicate:

Strongly- Agree	agree	Not sure	Disagree	Strongly Disagree
--------------------	-------	----------	----------	----------------------

If agreeing, what could be the causes of this?

Thank you for your participation.

Researcher: Phetole Emanuel Ramatsoma

Email: [3690837@myuwc.ac.za](mailto:3690837@myuwc.ac.za) or [emanuel.ramatsoma@live.co.za](mailto:emanuel.ramatsoma@live.co.za)

Cellphonenumber: +27(0)822212359

I am accountable to my supervisor:

Supervisor: Dr. Rene W. Albertus

Telephone: +27(0)219593187

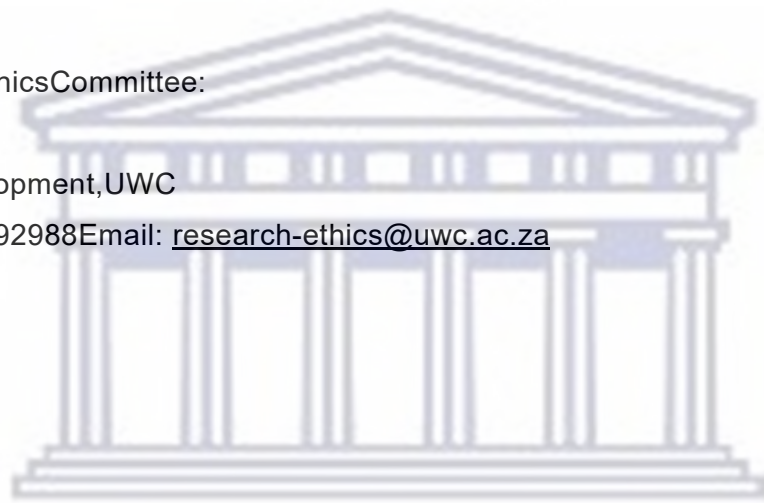
Email: [ralbertus@uwc.ac.za](mailto:ralbertus@uwc.ac.za)

Research and Ethics Committee:

HSSREC

Research Development, UWC

Tel: +27(0)219592988 Email: [research-ethics@uwc.ac.za](mailto:research-ethics@uwc.ac.za)



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**Appendix 9: Questionnaire (Combined/Scaled down) 25 Questions**



**RESEARCH QUESTIONNAIRE**

**SECTION A: BIOGRAPHICAL INFORMATION**

1. Department : \_\_\_\_\_

2. Gender : \_\_\_\_\_

3. Age range (tick) :

20-24	25-34	35-44	45-54	55-64
-------	-------	-------	-------	-------

4. Level of Education :

Primary	Secondary	Tertiary	Other/Specify:
---------	-----------	----------	----------------

5. Your occupational level:

Unskilled	Semi-Skilled	Skilled	Other/Specify:
-----------	--------------	---------	----------------

6. Employment status:

Permanent	Contract	Temporary	Other/Specify:
-----------	----------	-----------	----------------

6. Any other information if necessary:

7.

**SECTION B: STRUCTURED QUESTIONNAIRE**

**PERCEPTION OF STANDARD OF THE MUNICIPALITY**

1. How do you rate socio-economic class/category of the Municipality?

Lower- class	
Middle- class	
Upper-Middle Class	
Upper- class	

Explain your choice of perceived level of socio-economic class of the municipality:

**COMPLIANCE AND PROCESSES**



2. Have you been informed of the importance of integrated reporting, corporate governance, and assurance in a municipality?

Yes	
No	

If yes, explain their importance in local government:

3. Have you been involved in compliance in different capacities in a municipality?

Yes	
No	

If yes, what are your thoughts about stakeholders receiving compliance education, regular workshops, and exposures in a municipality?

4. Have you worked in state-owned, private or any other sector before?

Yes	
No	

If yes, what corporate governance, policies, processes, and procedures you could propose are needed in your respective capacity in the municipality?



STAKEHOLDER MANAGERIAL ACCOUNTABILITY

5. What are the challenges facing you as a stakeholder in the Greater Tzaneen Municipality in implementing integrated reporting and in realising corporate governance and financial performance?

Internal controls which the municipality might have overlooked?

6. As a stakeholder, do you think the municipality is doing enough in ensuring sustainability in reporting, managing governance, finances, and assurance? Do you see improvements in the methods of corporate governance?

Yes: \_\_\_\_\_ No: \_\_\_\_\_

Substantiate your answer:

7. Do you understand of internal assurance providers and external assurance providers as role-players, in providing assurance to the council over risks? Do you think assurance is achievable so far?

#### MANAGEMENT OF SYSTEMS AND CONTROLS

8. How should corporate governance systems and methods be implemented in a local government/municipal sphere?
9. Have you been trained on the purpose and implementation of corporate governance and financial administration of municipalities according to the Municipal Finance Management Act?

Yes: \_\_\_\_\_ No: \_\_\_\_\_

If yes, what did the training constitute of?

What would you recommend that the training should include?

If not, why not?

What would you like the content of the training to entail?

10. Do you perceive the municipal financial governance system (MFMA) beneficial?

Yes: \_\_\_\_\_ No: \_\_\_\_\_

Please motivate based on your choice above.

#### MANAGING GOVERNANCE

11. What is your view on the process that the municipal executive management follow in achieving effective implementation of sustainable methods of corporate governance?
12. What is your view as a stakeholder of the Greater Tzaneen Municipality that, all stakeholders should understand what assurance on integrated reporting is about and how it should be implemented in realising corporate governance and financial performance?
13. Are you able to assess role players' contribution to the corporate governances' sustainable performance of the local government? What has been improved in the management of finance and reporting specifically with regards to the challenges in benefits to the stakeholders.

14. What are your views on the Integrated Development Plan (IDP) and its importance on resources management and service delivery in achieving developmental needs and corporate governance?
15. How would you describe the governance performance of the municipality and all its entities or companies? Could you also comment on a:lication of PFMA?
16. Corporate governance helps in managing risks in the organisation, what do you propose for the risk management function to be effective? and what systems or methods of good governance and finance control consciousness could be proposed to improve
17. Looking at the current policies and practices, do you see compliance and quality of the municipality's performance?
18. Collection of revenue seems to be a problem for a municipality whilst the expenditure increases, thus impacting on the realisation of the management goals.

What is your view in relation to the financial performance?

Which prospects can you recommend to the municipality in finding new revenue sources?

Which expenses may not be necessary for the municipality, and what can you propose to be done about them?

19. A large portion of the municipal budget goes to payroll/employee expenditure which has a dire impact on the financial performance. What is your opinion on this?

#### PERCEPTION OF BUSINESS OPERATIONAL MANAGEMENT MODELS IN LOCAL GOVERNMENT

20. Managing Service delivery could be hampered by poor corporate governance coordination in a municipality.

Strongly-Agree	
Agree	
Not sure	

Disagree	
Strongly-Disagree	

What/ can you share- opinion about the current service delivery linkages to the governance of finance?

21. The implementation of corporate governance poses more compliance and contributes to problems in managing the municipality (i.e. the corporate governance principles are suitable for private profit sector).

Strongly-Agree	
Agree	
Not sure	
Disagree	
Strongly-Disagree	

If so, what problems do compliance policies suitable to the private sector pose in the local government setting?

22. Managing corporate governance brings benefits to financial performance of a municipality.

Strongly-Agree	
Agree	
Not sure	
Disagree	
Strongly-Disagree	

Motivate your answer

23. Municipalities' aim is not to make profit, but to provide/delivery of services. Business and municipality can coexist for performance and assurance purposes.

Strongly Agree	
Agree	
Not sure	
Disagree	
Strongly Disagree	

What is your opinion?

24. Municipality should welcome and encourage participation of non-municipal employees to assist in governance direction and performance (finance)

Strongly-Agree	
Agree	
Not sure	
Disagree	
Strongly-Disagree	

Motivate your answer

25. There are negative factors impacting on managing corporate governance processes, policies, and finances in local government.

Strongly-Agree	
Agree	
Not sure	
Disagree	
Strongly-Disagree	

If agreeing, what could be the causes of this

Thank you for your participation.

Research-Ethics Committee:

HSSREC, Research Development, UWC

Tel: 021 959 2988

Email: [research-ethics@uwc.ac.za](mailto:research-ethics@uwc.ac.za)

UNIVERSITY of the  
WESTERN CAPE

## Appendix 10: Greater Tzaneen Municipality permission to conduct research study



**GREATER TZANEEN MUNICIPALITY  
GROTER TZANEEN MUNISIPALITEIT  
MASIPALA WA TZANEEN  
MASEPALA WA TZANEEN**

P.O. BOX 24  
TZANEEN  
0850

TEL: 015 307 8000  
FAX: 015 307 8049

[www.tzaneen.gov.za](http://www.tzaneen.gov.za)



19 September 2018

Ref.: 4/4/R  
G Hlangwane

University of Western Cape  
Faculty of Management and Economic Sciences (EMS)  
Robert Sobukwe Drive  
Bellville  
7530

Sir/Madam

**PERMISSION TO CONDUCT RESEARCH: PHETOLE EMANUEL RAMATSOMA-3690837**

Your letter dated 17 September 2018 has reference.

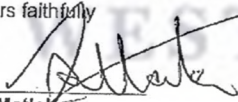
Kindly note that permission has been granted to conduct research at the Greater Tzaneen Municipality on the topic "Integrated sustainable performance methods for managing corporate governance in enhancing optimal financial performance and assurance: A case of Greater Tzaneen Municipality".

The student is welcome to conduct a research according to a structured questionnaire/ and or conduct face to face interview. However the student must undertake the responsibility to provide this Municipality with a copy of the final report.

The student is welcome to liaise for further assistance with the Skills Development Practitioner, Mr. Brian Mashala on tel.no. (015) 307 8383 or by e-mail: [sdf@tzaneen.gov.za](mailto:sdf@tzaneen.gov.za).

It is trusted that you will find this matter in order

Yours faithfully

  
BS Matlala  
Municipal Manager

**Appendix 11: Responses- Interviews and questionnaire Summarized**

Questions	Interviews and questionnaire Summarised Responses	
<p>Question 1: How do stakeholder rate socio-economic class/category of the Municipality?</p>	<p>Lower class:</p>	<p>ERS12 "No water; No sewage."  <i>ESIS3 "There is high rate of unemployment, low education and Low skills in the communities and poverty is severe."</i>  <i>ERS13 "I think lower class because there is still lot of improvement and development needed."</i>  <i>ERS14 "In our municipality there is still a lot of lack of service delivery and Greater Tzaneen Municipality is still far from development."</i>  <i>ERS3 "Corruption, the leaders only care for themselves, they don't care about other people. The municipality does not provide efficiently for the community e.g. lack of water and there are a lot of areas which could be improved like the water crises and the type roads."</i>  <i>ESIS5 "A lot of rural villages, unemployment which led to people leaving the municipality for jobs in the bigger cities and Gauteng seeking greener pastures."</i>  <i>ERS1 "In my view Tzaneen municipality in terms of service delivery is poor, because we still suffering water after 20 years of democracy and we don't have quality of infrastructure in our municipality"</i>  <i>EBS1 "A large portion of community members depends on grants."</i>  <i>ERS15 "It is seen as between lower and the middle class because of poverty and joblessness,"</i>  <i>IS3 "On the rural part, we are more the same on the lower class same as Giyani and Maruleng Municipalities. But in terms of services to the urban part of the Greater Tzaneen</i></p>

		<i>Municipality, it is very advanced compared to other municipalities in the region and one would say we are on the middle class."</i>
Middle Class:		<p><i>IS3 "Communities are literate and having qualification higher than matric."</i></p> <p><i>ERS16 "The average income of people in the municipal area is in the middle-class bracket."</i></p> <p><i>ERS17 "Development around is bit advanced looking at the infrastructure, people in the area are mostly employed."</i></p> <p><i>IS5 "Looking at the LED strategy and vision we are better off, and our development agency is doing much better. We have farms which are private sector, they are boosting the economy of the municipality."</i></p> <p><i>IS5 "Have not completed empowering poor of the poorest and unemployed, we are struggling with Small Medium Enterprises (SME's)."</i></p> <p><i>ERS9"Too much politics, slow development people suffer because of no water, no roads."</i></p>
Upper Middle Class:		<p><i>IS1"We are the upper middle class because other municipalities have been coming to us for benchmarking."</i></p> <p><i>IS1 "Also looking AG 2018/19 Qualification report we have tried our best, but other municipalities got disclaimer or adverse audit opinions."</i></p> <p><i>ESIS2 "Cleanliness of the town, which it won an award for, payment of workers are up-to-date and IDP Consultation is up to date"</i></p>
Upper class:		<p>There are no views on this category. The respondents argued no municipality in Limpopo would reach this status. This is mostly expected on big cities or metropolitan municipalities.</p>



<p>Question 2:</p> <p>Have you been informed of the importance of integrated reporting, corporate governance, and assurance in a municipality?</p>	<p>Yes</p>	<p>ESIS1 <i>"The monthly report by municipalities informs us as stakeholders of integrated reports and corporate governance. Unfortunately, there are those who can't access the reports because of lack of internet and those that are not knowledgeable when they are released and illiteracy of some community members."</i></p> <p>IS5 <i>"Enhances service delivery and prioritises urgent matters according to the feedback of the community."</i></p> <p>IS3 <i>"I am not too sure but as I joined the municipality sector few years ago, I have seeing CFO office asking for reports for Auditor General from different units within the Greater Tzaneen Municipality to formulate one report."</i></p> <p>IS3 <i>"Most of us as employees are well informed of governance, corporate governance and reporting in the municipality. They also support us for education short courses the institutions of higher learning on reporting."</i></p> <p>ERS18 <i>"It helps with accountability and proper management of local government resources."</i></p> <p>ESIS4 <i>"To ensure that processes are okay, services delivered to the communities and make the people are aware of what activities are taking place in their municipality to do things in the right way."</i></p>
	<p>No</p>	<p>IS9 <i>"Assist government in planning and provision of services. Provide government with information to be able to provide services."</i></p> <p>IS3 <i>"It's necessary for stakeholders to receive compliance training as some of those training interventions."</i></p> <p>ERS19 <i>"I learned about corporate governance of government institutions from the television and radio news. I have heard about corporate governance when they are talking about SABC, SAA, ESKOM and PRASA and few</i></p>

		<p><i>other municipalities where there are challenges like Mogalakwena Municipality in our province.”</i></p> <p><i>ESIS4 “The local communities are interacting with their municipality; they also get a chance to raise their concerns on issues affecting them. Mass participation is promoted when engaging the community on how to address challenges they are faced with.”</i></p> <p><i>IS5 “Integrated reporting and governance assure that the organisation as a unit toward the same vision,”</i></p> <p><i>ESIS2 “Their importance is to comply with the processes, but the problem is that they don’t comply even though there is a policy in place.”</i></p>
<p>Question 3:</p> <p>Have you been involved in compliance in different capacities in a municipality?</p>	<p>Yes</p>	<p><i>IS8 “Empowerment in understanding the regulations and to monitor that there is citizenry in the performance.”</i></p> <p><i>IS3 “There has been some bit of regress because most of our people (officials) have not being taken to compliance training. There is an induction but is not something that I would say is a compliance education, but it is more on induction in responsibility.”</i></p> <p><i>ERS17 “I was trained about compliance in municipal processes during community workshops, and my political party does educate us often.”</i></p> <p><i>IS7 “For us internal stakeholders’ classes for compliance education are arranged. I am not sure about external stakeholders. If they do receive such compliance education during imbizos or community meetings maybe?”</i></p> <p><i>IS2 “Most of us junior staff, are trained of the protocols which covers the line of reporting and how one should conduct him/herself. However, the ordinary community members may not be well informed of our processes, but they go through the councillor who communicates with the office of</i></p>

	<p><i>the mayor, which then deals with it if it needs political intervention. If not, then the matter will be taken to Municipal Manager for execution. Community members have to be educated in addition to the ward committee members.”</i></p> <p><i>ESIS5 “The national government is aware of the challenges facing our municipalities, if you were to do skills audit you will find that most of the councillors do not have matric. Most of the councillors take time to grasp and participate during workshops because of poor level of education. This leads to many people wanting to become councillors because there are opportunities without minimum competency.”</i></p> <p><i>IS5 “During the budgeting processes, we apply a lot of compliance and ensure corporate governance. The new financial year which starts in July is adhered to compliance processes.”</i></p> <p><i>IS1 “It will help stakeholders to be always cautious as they perform their responsibilities.”</i></p> <p><i>ERS18 “I think it gives more understanding on how they run municipality.”</i></p> <p><i>IS1 “We can blame the policy makers and implementers on insufficient training on compliance in the municipality but the communities themselves do not participate or showing willingness to participate. We find only people who are having interest in politics in the villages and townships having an interest in knowing about municipal processes.”</i></p> <p><i>ESIS5 “Corporate governance and its principles are to evaluate the performance of management and council to improve their leadership skills and guidance. Compliance is not the responsibility of anyone but only meant for management.”</i></p>
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	No	<p><i>IS5 “Electricity- who should pay for the electricity, is it only 10% that can afford? I think 90% of residents in this municipalities are poor people in villages, 10% working class in the urban areas getting all services and must pay rates.”</i></p> <p><i>ESIS4 “Municipal finance unit in treasury processes must be communicated, community should be exposed to the municipality compliance processes such as complying with legislative framework.”</i></p> <p><i>ERS19 “My thoughts about stakeholders to deal with compliance speedily and accordance, some workshops must directly be brought to schools, churches and shopping complexes/malls.”</i></p> <p><i>ERS20 “I have never met such things, as I have never been employed in a municipality.”</i></p>
<p>Question 4:</p> <p>Have you worked in a state-owned company, private company, or any other institution before?</p>	Yes	<p><i>IS1 “Ethical conduct and compliance to statutes and other legal prescripts.”</i></p> <p><i>ESIS5 “Policies are there the only thing lacking is implementation.”</i></p> <p><i>IS3 “In the local government, politicians are involved in the recruitment of senior management whom they choose for their own reasons. You may put systems and procedure on paper but if politicians say move right then you follow. The municipalities may start developing a recruitment system that is separated from politicians who ever gets employed is not because of favour.”</i></p> <p><i>IS3 “From my previous position, I have learned that poor management and change of staff affect trust and have dire consequences in the assurance of good service to customers.”</i></p> <p><i>IS2 “Private sector is driven by the private interest that is why they are doing so well than us in the municipality. Lots</i></p>

		<p><i>of politics involved in the municipality, everybody can participate with good intention and bad intention.”</i></p> <p><i>IS3 “I worked for a private franchised company, where it was one man’s show and who did not care who was watching him or saying. The municipality is much better than some of the private companies because you can use various platforms to question some of the decisions.”</i></p> <p><i>ESIS3 “Administration, highly regulated, Political leaders not trustee.”</i></p>
	No	<p><i>ERS20 “Good corporate governance, since corporate Means sharing, that is sharing in good manner. Policies that are not harsh, and processes and Procedures should not be too bureaucracy.”</i></p> <p><i>ERS21 “I have not work in my life.”</i></p>
<p>Question 5:</p> <p>What are the challenges facing you as a stakeholder in the Greater Tzaneen Municipality in implementing integrated reporting and how it should be implemented in realising corporate governance and financial performance?</p>	Responses	<p><i>IS2 “Communities tend to become difficult when Municipality goes to their areas for Interactions and not agreeing with suggestions.”</i></p> <p><i>IS9 “The structure of wards committees and feedback processes is a problem; ward committees need to be capacitated and understand their roles.”</i></p> <p><i>IS3 “Community unrests because of poor service delivery, councillors are finding difficulty when they have to face the community during gatherings because of water and roads crisis.”</i></p> <p><i>EBS1 “There could be great internal resistance to the change from the municipality if implemented dramatically. young professionals with private sector experience should be brought into the system”</i></p> <p><i>IS3 “Outsourcing of municipality services must be scrapped, people will never get employment in the municipality because any shortage of resource, gets outsourced. The</i></p>

	<p><i>workers of companies that are getting tenders from the municipality do not benefit, they get exploited/do not benefit like their leaders. There is an engineering services in the municipality with qualified people, there is no need to outsource such services because they can use internal engineering staff.”</i></p> <p><i>IS1 “There is a culture of delay in submitting reports, in various departments/units, and senior management cannot discipline cannot act because of political interference. It is difficult to discipline or take an action on the people who are not complying. People expect a lot from Municipal Manager to act on such people, I think department directors and managers should assist the Municipal Manager (MM). In addition to that, it is impossible for the MM to know and understand all divisional duties, he has to be supported and guided.”</i></p> <p><i>IS3 “Little interaction between Municipal departments and the Mopani District municipality at the departmental level. Maybe there is little more discussion at an executive level which is a concern because the information is not communicated to us at the lower level.”</i></p> <p><i>ERS22 “The non-alignment of the budget, performance and integrated development plan impact on the implementation of the integrated reporting.”</i></p> <p><i>ESIS4 “I think procurement is our biggest problem in the municipality, designated people must be disciplined and avoid unwanted relationship with suppliers/service providers. By so doing, municipality will be able to manage the finances 100%. It is broadly alleged of favouritisms toward certain service providers over other on quotations processing. Processes are manipulated.”</i></p>
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		<p><i>IS7 "Appointments are done but lack of training. So many acting positions."</i></p> <p><i>ERS6 "Cadre deployment is some very serious threat officials should hold the relevant qualifications for their positions."</i></p> <p><i>IS3 "The past two years we received qualified audit opinion but three years ago we were receiving unqualified audit opinion. I think the main cause of this is because people are not accountable, they would do as they wish disregarding the procedures. In the culture of impunity, people disregard the procedures, but I see a lot of is improvement."</i></p>
<p>Question 6: As a stakeholder, do you think the municipality is doing enough in implementing the integrated sustainable reporting, linking, and managing governance, finances, and assurance? Do you see improvements in the methods of corporate governance?</p>	<p>Yes</p>	<p><i>IS8 "But issues like collection of revenue informed by the socio-economic problems as majority of people are unemployed."</i></p> <p><i>IS5 "Although the service delivery is slow and what makes all things to be slow is stakeholders are not working together."</i></p> <p><i>IS1 "Greater Tzaneen Municipality has a dedicated office dealing with the performance and reporting."</i></p> <p><i>ERS17 "The municipality is trying in improving in doing things the right way as per the regulations but politics distracting."</i></p> <p><i>IS5 "I think feedback and consultation are under control, the only challenge with the municipality is on finances, stakeholders are complaining a lot in that regard. COGTA and SALGA, Treasury are assisting."</i></p> <p><i>IS1 "My colleagues are trying and supportive, however if you are not working alone, people sabotage one another where there are projects with the aim of benefiting and conflicted."</i></p> <p><i>IS1 "There is an improvement, the municipality has introduced the risk management unit recently."</i></p>

		<p><i>IS3 “Yes, doing much by adhering and following set policies, Greater Tzaneen Municipality has been rated the best for spending MIG Funding.”</i></p> <p><i>IS6 “It is a culture by the municipality to follow the policy, no deviation on matter.”</i></p> <p><i>ERS9 “E.g. Budget 2017/2018- Apollo lights budget was released, just before installation community changed into wanting their road to the cemetery to be paved.”</i></p> <p><i>IS5 “Though the budget is a challenge impacts the progress. Lack of budget causes disagreements in council.”</i></p> <p><i>ESIS1 “Structural/ system act- guides the councillors. The councillors are not doing enough.”</i></p>
	No	<p><i>ERS12 “The leadership at a political level and management level, employ wrong people and affect the performance of the municipality.”</i></p> <p><i>IS5 “The Supply chain management processes are not followed properly, and the executive management and the council are in conflict. We know very well that council is an employer and there is element of insubordination.”</i></p> <p><i>ESIS5 “There is political interference in the administration, there is no differentiation between administrative and political leadership. Administration leadership is more accountable to politicians than the communities.”</i></p> <p><i>ERS7 “Government releases money to maintain our local services but that money ends up doing nothing, they will tell us there is no budget.”</i></p> <p><i>ESIS4 “I think when they train municipal personnel, they always train those who are in higher positions and they don’t transfer skills.”</i></p>



		<p><i>IS9 “The delay in appointing executive managers’ hampers on the smooth running of the municipality, the Municipal Manager vacancy appointment was delayed for so long.”</i></p> <p><i>ERS22 “No improvement at all, top management are people from/worked in other municipalities before joining the Greater Tzaneen Municipality. So, they don’t care on the progress and promotion of local staff of our municipality.”</i></p> <p><i>ERS23 “They are not doing enough since there are some incomplete community projects which have been neglected. I still see many projects e.g. water projects that are incomplete and neglected and there is no report as to why”.</i></p>
<p>Question 7:</p> <p>What is your understanding of internal assurance providers (such as internal audit) and external assurance providers (such as the Auditor-General) as role-players in providing assurance to the council over risks in a municipality? Do you think assurance is achievable so far?</p>	<p>Responses</p>	<p><i>ERS18 “Internal audit is purely performed for internal early warning purposes to identify any transgressions. The officials and an external audit come and try to remedy the situation. Council do take the recommendations by AG seriously as they have consequence on future funding.”</i></p> <p><i>IS3 “In our division, we receive support from the internal audit unit, they check our documents time to time and advise us where we are going wrong.”</i></p> <p><i>IS5 “Internal Audit is good committee but the municipal environment is run by politicians where the Internal Audit findings are presented for implementation, but nothing get done. Same on council resolutions but management does not implement them. I am disappointed that we have regressed from Unqualified to Qualified Audit opinion because of non-compliance.”</i></p> <p><i>IS9 “Internal audit ensures compliance so that the AG finds all documentation complied to. However, in the local government we have a challenge of accountability on recording and filing documents. Certain heads of departments fail to submit documentation during AG audit.”</i></p>

	<p><i>IS5 “Internal audit should audit the departments during the process or before the process is complete to ensure compliance before an AG (Auditor General) after a year of two to pick up non-compliance. Process such as recruitment and procurement processes are an example for my discussion above and this should be done on quarterly basis.”</i></p> <p><i>IS7 “Internal audit is undermined by municipal managers, only the auditor general findings are considered, action plans are not follows</i></p> <p><i>ESIS1 “Luckily the law of South Africa is the best in the world but we just have to comply accordingly if not, the persons involved failing to comply must be penalised and even removed from the data base if it the supplier is involved. However, it becomes very difficult to penalise someone in a political run institution like a municipality.”</i></p> <p><i>ESIS5 “The internal audit department is scared to do its work; why do we have continuation of fruitless expenditure. Those should have been discovered and raised before the AG comes to audit at the end of financial year.”</i></p> <p><i>ERS24 “Mismanagement of public finances is the root of corruption as such people found to have mismanaged the money must serve a jail term. Assurance, seem to be external, while internally the auditors allow mismanagement to flourish.”</i></p> <p><i>ERS1 “Most employees of the municipality have car allowance; however, they still claim for travel allowance, this must have followed up by internal audit, it does not sound well for me.”</i></p>
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	<p><i>ESIS4 "I know there are colleagues in the internal audit, but I can't tell what their functions are, I have seen them going to other offices. Maybe they do engage with my superiors."</i></p> <p><i>ERS9 "There are two security companies fought in the municipality for a tender. It took time to resolve. Internal audit- should have resolve such internal issue but it seems municipality doesn't have a good team and system."</i></p> <p><i>IS4 "They assist the municipality to pick up and identify areas of concerns and address them."</i></p> <p><i>ES1 "Nothing is achieved so far; as those assurance providers both have the same intentions of being reckless."</i></p> <p><i>ERS25 "Internal audit- ke batho ba masepala ba bagolo ba go hlokomela gore masepala o bereka gabotse naa. External audit- ke batho ba mmuso bao hlokomela gore masepala o sepediswa ka tshwanelo." "Translated as, internal audit are municipal employees, looking after the processes. And external audit is sent by the government to check if the municipality is run properly."</i></p> <p><i>ERS26 "I am not familiar with the above-mentioned terms."</i></p> <p><i>ERS13 "Since VBS scandal I don't see effectiveness in the municipalities."</i></p> <p><i>ERS27 "Internal audit- responsible for daily activities. External audit- Year ending statement."</i></p> <p><i>ESIS2 "No. Municipal sector faces collapse as financial governance continues to deteriorate. Unless corrective action is taken, a crisis is inevitable. Municipalities' leaders need to root out corruption, appoint managers with the right skills and experience, and apply sound budgetary practices and strict financial discipline."</i></p> <p><i>IS1 "Risk Management and Internal Audit instructions are undermined. Findings by the Auditor General on the</i></p>
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		<p><i>previous audit are still hanging, I do not see us affecting action plans. I suggest the action plan be implemented through the coordination of the MM, CFO, and the Mayor. Most of our findings are on finance.”</i></p> <p><i>ERS28 "They should provide accurate and clearer report. My understanding is that they should be independent and objective when working with the council. Assurance is not achievable because a lot of fraud and corruption is being done."</i></p>
<p>Question 8:</p> <p>How should corporate governance systems and methods be implemented in a local government/municipal sphere?</p>	<p>Comments :</p>	<p><i>IS3 "Each one of stakeholders should oversee their roles and be accountable."</i></p> <p><i>ERS17 "To be honest with you, our municipality (GTM) has a potential to grow only if politicians come to understanding that management has a role to play, we will reach the standards."</i></p> <p><i>IS3 "As you come in the institution, you would rely on the people guiding you on the controls. But as time proceeds you realise appropriate controls."</i></p> <p><i>ESIS5 "Local government sphere has collapsed because of political deployment; it is unfortunate that those that do not toe the line of political masters get removed unfairly. For example, we have two security companies appointed by the GTM. Meaning there are no systems in place to detect such."</i></p> <p><i>IS5 "All key role players need to work together. Lack of dedication and commitment and lack of oversight role by political management and lack of consequence management."</i></p> <p><i>ERS24 "By compliance and strict financial controls. They should use the system that the private sector uses which relies heavily on efficiency and time frame in delivery."</i></p>

	<p><i>ESIS3 “Let me remind you that skills transfer after 1994 was a challenge, since then we have been battling putting our systems. Another challenge is when a new mayor comes, we have been witnessing a regular change of management triggered by new mayor, this somehow disturbs the smooth running of governance as some will take long to grasp and be comfortable with their work.”</i></p> <p><i>IS1A “Succession plan is a problem in our municipality, executive managers are appointed for 5 years’ contract. When the contract expires it takes time finding replacement and the replacement might be inexperienced. Another issue are political dynamics may be an issue for a new person to succeed which leads to resignation within two or three years after joining the GTM.”</i></p> <p><i>ERS16 “It doesn’t matter much how it is implemented. What is important is the monitoring and control actions and how corrective action is implemented. Most change initiatives fail because it isn’t supported by the people who should implement it.”</i></p> <p><i>ERS29 “Employ people who understand governance and needed skills and not people who are not aware of the responsibility required.”</i></p> <p><i>ESIS4 “The following methods and systems need to be improved: Procurement unit systems: Demand office and Acquisitions office- once you go/send requisition to the offices within the supply chain. Everyone wants to process it without checking if his/her title or designation allows that. Supposedly executive management could be aware, but because of under pressure of community wanting to strike, they end up signing for the requisitions to pass or proceed to avoid community protests which is wrong.”</i></p>
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		<p><i>IS5"Some systems are not good. Some indigent-forms create a problem."</i></p> <p><i>ERS22 "They must promote Batho Pele principles. People's interest must be put first".</i></p>
<p>Question 9:</p> <p>What could be the factors that principally lead to stakeholders not achieving financial performance and assurance despite putting efforts on achieving this?</p>	Responses	<p><i>IS8 "Political infighting in a political party governing, affects the smooth running of the municipality."</i></p> <p><i>IS3 "The risk manager must do road shows and educate all stakeholders about risks to ensure zero tolerance."</i></p> <p><i>IS1 "Lack of resources."</i></p> <p><i>IS9 "No training, nepotism and lack of transferring of skill are the internal controls that are neglected."</i></p> <p><i>IS1 "Every manager in the municipality is expected to understand the financial outlay for his/her department but the bigger responsibility relies with CFO. For me, we are better off than other municipalities."</i></p> <p><i>ESIS1 "Some councillors don't understand the language. Whilst other councillors served 15 years."</i></p> <p><i>ESIS2 "Documentation and administration. Files gets lost. Filing is important; recording; emailing is the way to go."</i></p> <p><i>ESIS3 "Ward committees' qualities are questionable; Greater Tzaneen Municipality should train ward committee."</i></p> <p><i>IS5"Demarcation creates a problem and make other councillors hated. Other wards have lot of villages like 8-9 of them, this create a problem for other councillors. Other wards have 3 or 4 villages which is less burden to budget."</i></p>
<p>Question 10:</p> <p>Have you been trained on the</p>	Yes	<p><i>IS1 "Some of us have completed public and development management courses before and whilst employed by the municipality, the said courses do cover MFMA in the content."</i></p>

<p>purpose and implementation of corporate governance and financial administration of municipalities according to the Municipal Finance Management Act</p>		<p>IS3 <i>“Municipal finance management program must not be a talk show, must implement after training. Majority of municipal employees in Greater Tzaneen Municipality starting from the clerk were trained on MFMA.”</i></p> <p>IS5 <i>“Must include ward committees, ward councillors on MFMA training so that they understand the process of budgeting.”</i></p> <p>IS5 <i>“MFMA is overlooked by the municipality, Regulation 32 is not exercised no consequence management.”</i></p> <p>ESIS5 <i>“Bureaucracy is a bit problem which leads failure in MFMA, there is no consequence management. Our taxes are abused, why they don’t put early warning systems to prevent.”</i></p> <p>IS1 <i>“The training covered large scope of work on financial administration, but the challenge was limited time.”</i></p> <p>IS1 <i>“Municipal manager makes sure that every manager and director is given/afforded MFMA, MSA and Supply Chain trainings every 6 months because these acts are critical for the municipality.”</i></p> <p>IS1B <i>“The politics play a major role in the Greater Tzaneen Municipality, when an executive management gets appointed, on his/her arrival gets rejections, whatever new measures proposed most likely get rejected and undermined by other stakeholders. Despite political parties questioning on the decisions taken by management, we find unions and community members joining the fights e.g. when the new clocking system was about to be introduced, it was rejected.”</i></p> <p>ERS5 <i>“Constituted the management of financial issues. I wish the training in should include knowledge about monetary issues. There are two deeper things caused by the</i></p>
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		<p><i>corruption which MFMA can't solve within a short period. When a 5-year period of political management team expires, the new team focuses their energy on trying to find dirt on the previous administration which delays service delivery and proper administration."</i></p> <p><i>IS5"Did not understand the training still studying the manual."</i></p> <p><i>IS4 Performance monitoring systems though there was not enough time for the training."</i></p>
	No	<p><i>ERS2 "Corporate finance or financial management legislation regarding corporate governance."</i></p> <p><i>ERS4 "I do not see the use of MFMA, why can't the council evaluate finance committee's work using the MFMA? We get very surprised that money go missing under the watch of the committees in the municipality."</i></p> <p><i>ERS12 "Community would wish to be trained on MFMA but no one bothers to do so."</i></p> <p><i>ERS30 "Training are specifically for municipality employees and no other stakeholders. Community members are not offered such training."</i></p> <p><i>ERS31 "Because it might prevent certain issues which may arise in the future. And would know what to do or what not to do. Not involved in politics."</i></p>
<p>Question 11:</p> <p>Do you perceive the municipal financial governance system beneficial?</p>	Yes	<p><i>IS5"It will enable me to understand the importance of finance. Also make me learn more about audit and finance with local government."</i></p> <p><i>ERS32 "Clear guidance as to what is required. Keep to requirements of regulations and acts This will help the municipalities to watch its objectives"</i></p> <p><i>ERS4 "There are some weaknesses in the system, but it requires restructuring."</i></p>



		<p>IS7 “Beneficial on the fact that it insists on the institution to comply with the object of the local government as stipulated in MFMA Act section 152 (1).”</p> <p>IS5 “Importance is on the municipal finance. So that money can be used accordingly.”</p> <p>IS7 “MFMA- gives mandates to Mayor and Municipal Manager on budget process and timelines.”</p>
	No	<p>EBS1 “Municipality grants/approves funds on a regular basis to re-occurring projects that were supposed to have a long-life span, and no questions are being asked. Municipal managerial roles should be given to individuals with knowledge and understanding of financial governance.”</p> <p>ESIS5 “There are so many loopholes and gaps because municipalities are still having qualified and disclaimer audit opinions. Political landscape is not assisting because people are getting away with fraud without being arrested.”</p> <p>ERS16 “Most people don't know how the system works.”</p> <p>IS3 “The mere fact that seniors are able to tell you do things according to their instructions meaning it does not work, I regard instructions from the senior is supreme more than the MFMA.”</p> <p>ERS5 “Looking at how officials are able to manipulate processes, it shows that it does not benefit. The systems Act, structures Act and MFMA legislations must be followed as our guiding tool.”</p> <p>ESIS4 “Hence no, it benefits only the few who are in its proximity, side-lining those who were supposed to be beneficiaries. No services are offered at all; Corruption is too high, at all alarming rate; Collapse in many already existing systems.”</p>
Question 12:	Responses	IS2 “Adhering to all policies”

<p>What is your view on the process that the municipal executive management follow in achieving effective implementation of sustainable methods of corporate governance?</p>	<p>IS3 <i>“Management must be informed on what they need to achieve, set clear goals and come up strategies.”</i></p> <p>ESIS5 <i>“They must have tools in the form of qualified personnel to support them, and their personnel should not be afraid to execute the decisions taken by the council. This boils down to putting councillors who are equipped and qualified to work with management. Another thing performance measures must be put in place; officials must not get performance bonus if not performing.”</i></p> <p>IS5 <i>“The accounting officer fails to account to council; I don’t know what the plan moving is forward. The corporate governance requires accounting officer (MM) to account to the council but that does not happen.”</i></p> <p>ES1 <i>“They need to manage (Management) time and avoid doing personal stuff during working hours or days. When they are not at work, some of us think they are at meetings outside the office but not correct, they would be off doing personal stuff/business that is not related or benefiting the municipality.”</i></p> <p>IS1 <i>“I am happy with the executive management, presents beautiful ideas but it can’t move implementing those ideas before they are tabled to council, but it becomes a problem. The council does not sit to vote on the matters because of quorum as expected urgently. And this affects the management decision implemented. MSA and MFMA must include a clause that, if council is unable to form a quorum, therefore the management must sit and agree to ahead implementing the decisions.”</i></p> <p>IS3 <i>“Executive management have got capability and trying their best but cannot exercise their powers because of</i></p>
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	<p><i>political pressures on decisions from politicians who are in charge of the administration”.</i></p> <p><i>IS3 “There are people who may have been alleged for wrongdoing, but I do not remember anyone of them who was removed from the position or fired.”</i></p> <p><i>EBS1 “It doesn't look like the municipal executives follow any set process or standard. You cannot follow a process and/or standard and continue failing, unless if the process/standard is wrong.”</i></p> <p><i>ESIS1 “There is only one female in the executive management, the municipal council is stereotyped when coming gender issues with gender representation in executive management.”</i></p> <p><i>ERS29 “Stakeholders must take part in lessons that the executive management may offer to learn more on how the management system function. The executive must provide the needs of the stakeholders to keep their trust thus things will continue in the benefit of everyone.”</i></p> <p><i>ERS2 “By holding all sections of the municipality accountable on corporate governance matters, the executive management is able to develop intervention strategies where there is a need for improvement.”</i></p> <p><i>ERS33 “There is unwillingness by management and councillors to track and follow up on issues raised by communities in wards.”</i></p> <p><i>ERS9 “Use councillors more since are the watch dogs of the communities.”</i></p> <p><i>ERS18 “Political deployment is causing all these problems because most of them don't know corporate governance.”</i></p> <p><i>EBS2 “They must stop corruption, be trustworthy, stop nepotism, must be responsive.”</i></p>
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<p>Question 13:</p> <p>What is your advice to your colleagues (other stakeholders) to achieve effective implementation of sustainable administration of finance in improving financial health and corporate governance?</p>	<p>Responses</p>	<p>IS2 <i>"Municipality should implement what the policy and IDP says and not divert from it unless there are serious challenges."</i></p> <p>ERS24 <i>"Yes, the effectiveness of policy relies heavily on the implementation and the answer as to who is implementing them."</i></p> <p>ERS34 <i>"They must stop thinking for themselves and start looking after those in need of support in the community."</i></p> <p>ERS7 <i>"Cadre/political deployment on municipal positions affects administration and leads to corruption on finances of the municipalities."</i></p> <p>ERS35 <i>"It is important that there is continuous learning by the municipal officials to get themselves through leadership and public management courses in order to improve."</i></p> <p>IS1 <i>"Mayor must assist in talking to the councillors and encourage them to attend meetings. I was surprised when almost all/most councillors attended a meeting that was called for determination of councillors salaries they came and there was even a shortage of chairs in the meeting room."</i></p> <p>ERS36 <i>"To seek expertise through life-long learning in order to minimise incompetence on corporate financial management and accounting best practices to be shared through engagement with best performing municipalities and other corporate institutions."</i></p> <p>ESIS1 <i>"My advice to my colleagues is to be trustworthy, honest, be advised, learn and respect. To my colleagues love your job, help each other, be sensitive to time, don't do favours to others and treat them equally."</i></p> <p>ERS20 <i>"For anyone willing to be employed in a finance section should first have self-judgement, not driven by the</i></p>
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		<p><i>love of too much money. In other words, one must sew their pockets closed; that is, must be voluntarily willing to serve the public fairly and transparently."</i></p> <p><i>ESIS5 "I think they (stakeholders) should revisit their corporate governance policies and practices are and what they need to be. Ultimately, these efforts will be worthwhile as they increase the corporation's credibility and provide them with a competitive edge."</i></p> <p><i>ERS14 "Funds should only be used for what they are allocated for."</i></p>
<p>Question 14:</p> <p>What can and/or should you (as an individual) do to help in overcoming the challenges which prevent the municipality from achieving good/clean integrated audits implementation?</p>	<p>Responses</p>	<p><i>ESIS4 "The municipality has to be transparent and engage in reporting the achievements and the failures and give reasons onto why a certain service is not being achieved."</i></p> <p><i>IS1 "Implementation of audit action plan on time and submissions of portfolio of evidence which addresses the audit findings."</i></p> <p><i>ERS18 "Prioritise feedback on financial status of the municipality."</i></p> <p><i>IS8 "Follow the protocols/procedures, policy is in place, I think it has to be followed; a committed team in a municipality is required, comply to control mechanisms."</i></p> <p><i>IS3 "Procure service providers who should provide training and address identified gaps, also assist in developing relevant policies to help overcome any challenge affecting internal operations."</i></p> <p><i>IS5 "I think the only challenge we have in municipalities is failure to produce documentation to the Auditor General during audit. We must keep the records and produce during the audit."</i></p> <p><i>IS9 "Some of these challenges are personal issues, which involve an individual's personality. So, to cure such innate</i></p>

		<p><i>challenge, it needs strong moral counselling by specialist. Thus, these cannot be generalised and once curved. They involve some processes."</i></p> <p><i>ERS37 "Audit committee need direction and focus on the rules and responsibilities of municipality sectors."</i></p> <p><i>EBS3 "The money allocated for that particular purpose must be used as such not for other unnecessary activities."</i></p> <p><i>ERS38 "A conducive municipal environment with the following minimum norms must exists to ensure the achievement of a clean audit."</i></p> <p><i>IS2 "There will always be a commotion if the management, council, and community don't work together. I am worried that the community is not interested in the programs of government and we are trying our best to educate them on the financial performance of the municipality."</i></p> <p><i>ERS34 "Public protector should be the one auditing the municipality, because the municipalities are bribing the auditors to report clean audits even though they have looted."</i></p>
<p>Question 15:</p> <p>What is your general comment on the municipal finance management act versus public finance management act as they aimed at performance</p>	<p>Responses</p>	<p><i>IS3 "They must be streamlined because they basically address the common interest."</i></p> <p><i>ESIS4 "MFMA is improving the system of the municipality, people are complying."</i></p> <p><i>IS3 "The authors of the MFMA at a national level have to understand what is happening on the ground because they are used to PFMA at a national level. Regulations aimed at good governance should not impede or delay service delivery."</i></p> <p><i>ERS17 "I think the PFMA works much better than MFMA, may be because there are lesser politics in public sector"</i></p>

<p>systems of a municipality?</p>	<p><i>departments than municipalities. Politics is directly involved in the local government.”</i></p> <p><i>ESIS2 “The government entities that are using PFMA are pressurised to work harder to get clean audit as all attachment are there for payments as they kind of run like private entity but with the municipality annual financial statements of the municipality does not”</i></p> <p><i>IS3 “Both should be implemented as they interlink and share similar principles. The former is developed on the principles of the latter to ensure effectiveness and consistency.”</i></p> <p><i>IS1 “Our Provincial Cogsta uses PFMA, we use MFMA, please not the MFMA comes from the PFMA, and also our agency (GTEDA) in under chapter 10 of MFMA.”</i></p> <p><i>ESIS3 “MFMA has to be strictly used by municipal sphere and PFMA should be reserved for public entities however there are concerns by many that GDETA must use PFMA. But this cannot be possible because GDETA is a municipal entity must be controlled centrally.”</i></p> <p><i>IS9 “PFMA cannot work in the municipality, MFMA is sufficient to ensure corporate governance, the only thing missing is tools in the form of qualified people to support and monitor the policy. We are a reactive a nation by waiting for things to happen before we act. The only way we can win is by putting a clear management system to Link IDP, Individual scorecard and whoever is not doing what supposed to be done the system can automatically detect that.”</i></p> <p><i>ESIS4 “I think they are the same in most cases, an example on the clause on payment cycle of a service provider where it says a supplier must be paid within 30 days. There is a trend where we (our) municipalities pay after the service</i></p>
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		<p><i>provider has complained 10 times and it should not reach that stage."</i></p> <p><i>ERS12 "Nobody told me about the two acts above."</i></p> <p><i>ESIS1 "I have seeing PFMA a good act because it works for our schools, when I was the. SGB Member. PFMA is better than MFMA."</i></p> <p><i>IS7 "Almost the same in terms of performance. Differs municipality and public entities, just policies not Implementable."</i></p>
<p>Question 16:</p> <p>What is your view as a stakeholder of the Greater Tzaneen Municipality that, all stakeholders should understand what assurance on integrated reporting is about and how it should be implemented in realising corporate governance and financial performance?</p>	<p>Responses</p>	<p><i>IS8 "All stakeholders should understand their roles in giving true reflection of activities under their control."</i></p> <p><i>ES2 "Ensure efficiencies in the system."</i></p> <p><i>IS1 "It is important for stakeholders to be at par because it will help in planning through an integrated way."</i></p> <p><i>ESIS5 "Communities are the one lacking behind because of lack of willingness to know. They also participate without having an interest of reading documents governing the local government. As they think everything must be left for the officials and councillors."</i></p> <p><i>IS5 "Community members do not understand corporate governance, because we have not been strict on doing community awareness as both council and the management. Hence if we were strict on community awareness our work would be much easier during IDP and budgeting processes."</i></p> <p><i>IS3 "Only 1 out of 10 people in Tzaneen could understand what corporate governance is. Mind you Greater Tzaneen Municipality is 75% Rural. People are not much informed about processes of the municipality. Ward committee's members should be educated properly on the municipal</i></p>



	<p><i>corporate governance; Greater Tzaneen Municipality is making inroads through the committees.”</i></p> <p><i>EBS1 “All stakeholders should of course understand what assurance on integrated reporting is, in fact that is the only way to hold the executives accountable if they deviate from their roles. Roles and targets of municipal managers should be known by the public they serve.”</i></p> <p><i>ERS9”Councillor when/during the feedback briefing to the communities, must also briefly talk about corporate governance of the municipality, so that the. Community must be educated.”</i></p> <p><i>IS5”Awareness campaign must be done. Through royal gatherings (Kgorong) and schools and educate about corporate governance.”</i></p> <p><i>ERS18 ”I think it is important for stakeholders to know about assurance on integrated reporting and corporate governance, because it will help them knowing to hold leaders accountable.”</i></p> <p><i>ERS26 ”Regular meetings should be held to raise awareness or communicate with the community on social media networks e.g. create a Facebook page.”</i></p> <p><i>ERS14 ”In my opinion I believe if all stakeholders were to understand this term and what they mean to us and to the municipality; We wouldn’t experience many challenges in our municipalities.”</i></p> <p><i>ERS33 ”They (officials) should interact with the community when they want to start a project and give them the budget and communicate with them all throughout. Even though they are experiencing difficulties but must work together.”</i></p>
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		<i>ERS34 "The line of integrated reporting in the municipality should be placed (reported) to all members who based and lives in the local areas around municipality."</i>
<p>Question 17:</p> <p>Are you able to assess role players' contribution to the corporate governances' sustainable performance of the local government? What has been improved in the management of finance and reporting specifically with regards to the challenges in benefits to the stakeholders?</p>	Responses	<p><i>IS8 "The challenge is that; officials are not supported to perform their roles. Council should start thinking like board members in the corporate world. So that if they are not performing, they would know that their jobs are at risk."</i></p> <p><i>IS3 "Auditor General (external auditor) does care a lot wanting to see municipality improving, I see them spending more than two months conducting the audit here at the municipality. I also get told a lot about SALGA coming here having meetings with the municipality trying to assist, though I was not following much on this, but I think the two organisations are helping a lot."</i></p> <p><i>ERS17 "I think within the team of councillors, there are those that are very supportive and wanting to see municipality progressing."</i></p> <p><i>IS3 "I expect SALGA to support and encourage discussion on policy issues, I see contestation of space between provincial departments who are working with us sometimes it creates confusion. Between Cogsta and SALGA."</i></p> <p><i>ESIS4 "All the plans and goals that the municipality plans to achieve are based on the availability of funding decided by both National and Provincial offices."</i></p> <p><i>IS5 "Municipalities in South Africa are using the mSCOA (Municipal Standard Chart of Accounts) system which governs what is been paid or need to be paid according to the budget. The broader stakeholders decided on this system to revitalise trust in the local government."</i></p>

	<p>ESIS2 <i>"The role players have an overall say in designing and introducing plans for the municipalities on their strategic objectives and goals."</i></p> <p>ESIS5 <i>"The performance of the municipality is measured in terms of annual performance plan drafted by all role players consulted."</i></p> <p>IS1 <i>"Not really, because reports continue to show implementation of projects which are not well coordinated, e.g. if engineering services build a sports field, there's no plan from for maintenance."</i></p> <p>ERS24 <i>"The first thing the municipalities can do across the country is to conduct a skills audit and root out the bad municipal officials. Good governance can benefit all because services will finally be provided to the people".</i></p> <p>EBS1 <i>"No. I have no idea of any improvement in the financial performance since the information is not shared to the public."</i></p> <p>ERS29 <i>"No, rural dwellers are still subjected to lack of basic needs such as proper roads and water. Finances are not being managed well since contractors never finish their work. No mass gathering has recently been called."</i></p> <p>ERS19 <i>"To ensure that everything is going to plans, to ensure that sabotage doesn't take place at all irregularities need to be cleared."</i></p> <p>ESIS3 <i>"Role players come up with good projects plans but the plans are never implemented."</i></p> <p>ERS35 <i>"Planning is a good thing but when it comes to the IDP, there will always be concerns that the municipality does not have sufficient funds to carry out those plans."</i></p>
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		<i>ERS18 "I don't see any improvements, as from the year 2017 until now things have not changed. I can't assess anything."</i>
<p>Question 18:</p> <p>How would you describe the governance performance of the municipality and all its entities or companies?</p>	Responses	<p><i>ERS39 "The municipal finance should support the services and projects to improve the lives of the communities."</i></p> <p><i>IS6 "The municipality has always been aware of the challenges it faces and tries to ensure promotion of good corporate governance. Adopting those processes used by the corporate sector systems in records management for municipal administration".</i></p> <p><i>IS5 "GDETA helps in marketing the municipality, they go to communities and involve poor of the poorest. From now on (2019) GDETA will be controlled and fully involved like all the departments of the municipality. We have started inviting the board of the GDETA to council meetings, they then report to the CEO and his staff on the resolutions of the council. We have not been actively involved in the GDETA, but we have begun working closely with the Agency."</i></p> <p><i>IS5 "Governance performance of Greater Tzaneen Municipality is under control and within all prescribed acts"</i></p> <p><i>IS1 "Municipalities needs to manage their finances through MFMA and financial prescripts and regulations. The fact that only around 20% of the municipalities are performing well according to the AG is a sign that there are very serious challenges."</i></p> <p><i>IS1 "The municipality must take all the LED Projects to our development agency (GDETA). And I think they can learn from the Nelson Mandela Bay Development Agency. I have also heard that the Sekhukhune Development Agency under the Sekhukhune District Municipality is doing wonders. All the development Agencies in the country are falling under</i></p>

	<p><i>the District Municipalities, the GDETA must be treated the same way under District Municipalities and supported financially.”</i></p> <p><i>ESIS5 “Some of the Agencies in the municipalities are doing very well such as the Kouga Development Agency which are run like a business and doing very well. Municipalities to avoid political interference run municipal agencies well because some of the agencies in South Africa are seeing as a vehicle to channel funds. They make no impact in their municipalities.”</i></p> <p><i>IS1 “The municipality shares its budget with the GDETA to ensure that they run their programs. We also do fund raising for them because their financial performance is good”.</i></p> <p><i>IS9 “Development Agencies are a concern to many stakeholders; the performance is questionable in most instances. They yield required results, appear to be independent of the municipalities hence they are not, and the community members link the failures of the development agencies with the municipality. Development agency is a component of the municipality; council has to hold them accountable.”</i></p> <p><i>ESIS1 "GTEDA- It is working and supporting the municipality. Never had a permanent CEO. GTEDA does not have capacity, has few employees who can't deliver."</i></p> <p><i>ESIS2 “Should work with researchers. GTEDA- is an economic extension of the municipality. Should be strengthened. People should be informed about it.”</i></p> <p><i>IS3 “GTEDA is doing very well, it is getting unqualified audit opinion every year and now striving for clean audit. However, the lack tourism strategy because that is their role which informs economic development in Tzaneen. But I</i></p>
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		<p><i>must admit they are not visible, but the municipality must assist marketing GTEDA so that they can get raise more funds. GTEDA only gets funding from the Greater Tzaneen Municipality.”</i></p> <p><i>ESIS5 “Greater Tzaneen Municipality should do away with BEE and tendering system as it creates lots of problem. Leads to poor performance because people see an opportunity to steal. A can of cold drink can be purchased by R50, but if you to visit well known supermarket a pack of six cans can be purchased by the same R50 used to buy one can through tendering system. Procurement system must be set in such a way it rejects a mark-up of more than 10% of what the other people are charging, people always abuse government funds by wanting to increase profit with more than 100% from the prices they set.”</i></p> <p><i>ESR40 “Why does municipality employ consultant whilst they have people employed to do the work? Unemployment is very high; why do we employ consultants when we can employ more than 20 people to do the job if there is a shortage.”</i></p> <p><i>IS7 “Municipalities must break even; communities must pay for services; this puts burden on municipality to provide services if the communities do not pay for the services and municipality lacking financial muscle.”</i></p> <p><i>ERS2 “The ward councillors are not effective in ensuring service delivery, because they do not have capacity and competency to manage and govern their areas of jurisdiction nor do they have budget to provide services.”</i></p>
Question 19:	Responses	<p><i>IS2 “IDP enables the municipality to follow the plan when implementing projects. Also helps municipality in dealing</i></p>

<p>What are your views on the Integrated Development Plan (IDP) and its importance on resources management and service delivery in achieving developmental needs and corporate governance?</p>		<p><i>with community as they use IDP guideline to implement projects.”</i></p> <p><i>ESIS2 “IDP's have turned out to be just desktop documents that are not fully implemented and adequately accounted for. They are however communicated to stakeholders per term (annually or bi-annually), but delivery is still a challenge hence service delivery protests persist.”</i></p> <p><i>IS3 “5-year plan intending to meet development and the strategies that must be achieved, if followed correctly can help achieve clean audit.”</i></p> <p><i>IS1 “We spend time consulting communities, over consulting on yearly but less implementation on the ground,”</i></p> <p><i>ERS41 “I am mostly busy on Sundays and I don't get chance to follow up on community meetings called by the councillor. I heard that there is IDP meetings, but I was not attending”</i></p> <p><i>IS3 “The IDP is an approach to planning that involves the entire municipality and its citizens in finalizing best solutions to achieve good long-term development.”</i></p> <p><i>IS7 “5-year plan because the political administration is elected for 5 years to serve in the government. The IDP strategy implementation is aimed at implementing the core priority services in the wards. E.g. most of the wards indicate water as the first request on IDP, other want roads and electricity. The Greater Tzaneen Municipality then prioritizes the most basic need on the IDP plan.”</i></p> <p><i>IS1 “The Greater Tzaneen Municipality has been asking for a permission to be water authority, and this move will come with more funds so that the Greater Tzaneen Municipality can be able to provide water to the communities.”</i></p> <p><i>IS5 “IDP process is just for compliance not sustainable, year in year out doing same budget talking about one thing which</i></p>
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		<p><i>is not delivered. I would not say IDP vs. Public participation process is doing well going to people and report infect makes councillors cause provocation with the people.”</i></p> <p><i>IS8 “Is part of the good systems that the municipality have is consultation with stakeholders through the IDP Stakeholders Forums for strategy phase.”</i></p> <p><i>IS3 “During the IDP Forum strategy planning phases, the representatives arrive at resolutions related to Indigent registration issues, assessment of capacity the municipality has on providing services, review the progress on development model, revenue management.”</i></p> <p><i>ESIS1 “50% of the population in the GTM do not understand what IDP is, because they do not attend sessions/meetings and later complain that the municipality is failing them.”</i></p> <p><i>IS5 “IDP process 1. Planning- with community. 2. Assessment. 3. Check if projects are for municipality or province. 4. Approval- Only those the municipality can approve then move with.”</i></p> <p><i>ERS9 “Every time when they tell us about budget, they tell us about IDP, and financial performance. We are consulted once a year to us.”</i></p> <p><i>ESIS2 “Top down approach, IDP forums are not being made important. Before elections mobilisation is strong, but immediately after elections IDP process becomes weak. Community must be firm.”</i></p> <p><i>ERS34 “They (Municipal Administration) always have their plan in place, but the problem comes with the implementation.”</i></p>
Question 20:	Responses	<p><i>IS8 “Risk managers in the municipalities are expected to do their job diligently however they seem to be poor in executing this function.”</i></p>



<p>Corporate governance helps in managing risks in the organisation, what do you propose for the risk management function to be effective?</p>	<p><i>IS5 “Risk management office identifies all risk and submit to the political management monthly, to assist those doing oversight.”</i></p> <p><i>IS3 “It happened in 2018 where Greater Tzaneen Municipality could not pay salaries of employees, I heard that there was no money and they had to ask for a loan. For me, it was surprising because it is the second biggest municipality after Polokwane Local Municipality in Limpopo.”</i></p> <p><i>ERS9 “The administration of the municipality must be in line with legislation which guides service delivery. to avoid any form of risks that could compromise the corporate governance of the municipality.”</i></p> <p><i>IS6 “Risk register is compulsory and managing the outcomes and corrective measures to limit risk should be followed.”</i></p> <p><i>ERS24 “An integrated management and consequence management, e.g. look at the municipalities that deposited money in the collapsed VBS bank, no municipal official went to jail for that corruption.”</i></p> <p><i>ERS16 “Implement quality assurance method and train all employees on it.”</i></p> <p><i>ERS29 “All employees must understand their roles and responsibilities.”</i></p> <p><i>ERS10 “Consultations must be done with communities two times a year to avoid any risks of strikes”.</i></p> <p><i>IS5”Fairness and always say the truth if things do not happen. Do not be far from people of your ward. Have a meeting quarterly with your people in the villages through (kgoro) or any form of gatherings in the townships or suburbs.”</i></p> <p><i>ERS42 “They (GTM) should keep their to promises”</i></p>
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		<p><i>EBS3 “Feedback to the communities, follow up on the incomplete projects”</i></p> <p><i>ERS43 “Deal with corruption or any form of fraud”</i></p> <p><i>ESIS1 “Be trustworthy and ensure accountability to the communities”</i></p> <p><i>ERS44 “Hire qualified personnel to assist the municipality to deal with risks.”</i></p>
<p>Question 21:</p> <p>What systems or methods of good governance and finance control consciousness could be proposed to the municipality?</p>	Responses	<p><i>IS5 “Finance committee must act on the problems highlighted in the monthly reports and addressed”</i></p> <p><i>IS1 “There are discussions underway by the municipality to procure small equipment for pothole repairs and another one for gravel roads. With limited resources, can provide services at a cheaper rate than advertising a tender for small potholes.”</i></p> <p><i>ERS18 “They should hire people who are qualified to work in the finance department”</i></p> <p><i>ERS43 “They must plan before doing. Capacitate councillors so that they can deal with unauthorised, irregular and wasteful expenditure reforms that ensures that the meaning when there is a challenge, they must respond to it.”</i></p> <p><i>ERS1”Best solution is to find private company that will help with internal auditing.”</i></p>
<p>Question 22:</p> <p>Service delivery involves finance, governance, development, and economic growth of the municipality. What could be proposed towards</p>	Responses	<p><i>IS1 “Favourable reporting dictates that all documents of transactions must be recorded, kept and stored safely and be readily available when needed. The focus should be on tenders’ processes prescripts.”</i></p> <p><i>IS1 “GTM is taking service delivery to the next level, we have started opening some offices/services on weekends. E.g. People can get/renew driver’s licenses on a Saturday and Sunday. Our colleagues would then take a day off during the weekdays if he/she has worked on a weekend.”</i></p>

<p>achieving favourable reporting?</p>		<p><i>IS3 “The only services I see is when there is a funeral in the village, municipality gets caterpillar to fix the gravel roads few days before the funeral. I cannot call that a service delivery. There is a ward that its residents have been wanting water for 10 years now and our municipality is doing nothing about it.”</i></p> <p><i>IS1 “Improper appointment of incompetent contractors does affect quality of development; economy will never grow reason being the budget allocated is not be spent accordingly. Remember the Giyani Water Project, which was administered by Lepelle Water Board, the cost was increased irregularly. We are failing our communities with water as GTM. I believe these projects of trucks delivering water in our communities can be stopped and water get pipelines project completed.”</i></p> <p><i>IS5 “Municipality has to revive the manufacturing industry in the area and farming community.”</i></p> <p><i>ESIS5 “Municipality need to have a plan to ensure service delivery is done in line with corporate governance. Let us start with the RDP Houses, are given to the wrong people which nullifies the corporate governance.”</i></p> <p><i>ERS7 “Our municipality is doing badly on services, they (GTM) even fail to maintain our main roads, we don’t even have streets lights.”</i></p> <p><i>ESIS4 “With the municipality services and development, I see a good working relation between the chiefs/royals and the GTM. However, for the services or development that is supposed to be done through/coming from the National, provincial and district municipality is a challenge. Because the communities do not know where to go on those projects that are not under the municipal jurisdictions e.g. the clinic</i></p>
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		<p><i>is the provincial government’s responsibility, water is the district municipality’s responsibility. We do not have water license, but the district municipality has. We are trying with water to our communities.”</i></p> <p><i>IS7 “The problem is, no proper monitoring. Contractors abandon sites but being paid. No penalties imposed.”</i></p> <p><i>ESIS4 “After service delivery, the municipality (GTM Officials) should go back and make sure that the money was used for what it was intended for.”</i></p> <p><i>ESIS4 “Managers should manage. Governors should govern and officials should be accountable for their day to day activities.”</i></p> <p><i>ESIS4 “Services to be delivered on time for the satisfaction of people’s needs in their right places. Corruption must be stopped in the name of service deliver, provide feedback”</i></p>
<p>Question 23: Looking at the current policies and practices, do you see compliance and quality of the municipality’s performance?</p>	<p>Responses</p>	<p><i>IS8 “Yes, they are complying to the policies, as they report to the council regularly, report to the MEC’s and minister as required by the law, they also report to treasury in pr, which gives an early warning for municipality on e.g. spending.”</i></p> <p><i>ESIS4 “Municipal (GTM) employees tend not to cooperate and also feel uneasy and reluctant to do work”.</i></p> <p><i>ERS14 “People want a policy for everything which is just on a paper, there are problems in the policies”</i></p> <p><i>IS3 “There is lack of respect for the policies, people deviate from policies without credible reason.”</i></p> <p><i>IS3 “Municipalities operate autonomously; policies vary/differ from one municipality to the other. Content contained in the policies differ, some policies come from COGSTA and need to be customized to suit a particular municipality.”</i></p>

		<p>IS6 <i>"We do have a performance management system in place which is audited through internal audit for compliance matters"</i></p> <p>IS1 <i>"To some extent the risk manager and compliance officer follow up on non- compliance."</i></p> <p>ERS24 <i>"Most municipalities hardly follow the policies hence the money always is mismanaged."</i></p> <p>EBS1 <i>"Municipal projects and tenders are not being monitored."</i></p> <p>IS6 <i>"Municipalities overspent their operating budgets by more than 5 percent. Usually this is due to the municipality having inadequate expenditure controls in place."</i></p> <p>ESIS4 <i>"Payments of rates policy says, residents must pay but residents do not, that means it need to be reviewed because generally failure to pay we must cut water metre. The municipality (GTM) does not do that mostly in the townships."</i></p> <p>ERS16 <i>"If I look at the wastage of human resources, and materials there is little compliance to the policy. There seem to be a big gap between policy and practice."</i></p> <p>IS1 <i>"GTM has good policies but some practices are not in compliance to the agreed policies."</i></p> <p>IS5 <i>"To a moderate level yes, efforts still need to be made to address challenges faced in the townships and rural areas in terms of service delivery allocated budgets still need to be utilized maximally."</i></p> <p>ERS12 <i>"Don't know about the policies. GTM do not share with us."</i></p> <p>ESIS1 <i>"By-laws talking about leakage do not work. Not implemented."</i></p>
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<p>Question 24: Collection of revenue seems to be a problem for a municipality whilst the expenditure increases, thus impacting on the realisation of the management goals.</p>	<p>Revenue effects on financial performance</p>	<p><i>IS2 "Start billing residents in the villages who are working class."</i></p> <p><i>IS1 "The institution needs to update the indigent register, disconnect where rate payers are not complying but also update its system for correct readings."</i></p> <p><i>IS5 "Unfortunately, our indigent policy includes teachers, nurses and many more people who formally employed who are not supposed to be indigent. We must start removing the professionals from the indigent register so that they can pay. Another thing Eskom and cell phone network companies should start paying chiefs for the towers that are installed in the villages."</i></p> <p><i>IS9 "The municipality need to be firm and stop collecting waste or providing services to the people who are not paying fees."</i></p> <p><i>IS1 "Internal capacity to collect revenue is a challenge, right people with the right passion are needed in the revenue unit. Billing system must be credible to encourage consumers to pay. Communities expect water, electricity and roads fixed before they are encouraged to pay, we have to instil a culture for paying for services."</i></p> <p><i>ESIS5 "There is a culture of non-payment in the municipalities where majority are classified at indigent."</i></p>

	<p><i>SALGA has developed a system; the system is aimed at detecting who is working and not working to pay. And system will also be used on RDP allocation for people to get houses once and will not allowed to sell it (RDP). If indeed the system will be linked to SARS, SASSA and Home Affairs will assist municipalities. Why do we have people living in the RDP Houses driving expensive cars and still affording DSTV related expenses, still be treated as indigent? This shows there is a challenge in the corporate governance systems of government.”</i></p> <p><i>IS7 “Most people are not paying for the electricity; the municipality can implement a plan on the billing system. Most municipal revenues are lost through non-payment of water and electricity. Again, the municipality can have workshops in the communities to encourage people to pay for the services. But they (GTM officials) must stop corrupt so that the communities get encouraged to pay”.</i></p> <p><i>IS5 “The maintenance of the proclaimed formalised suburbs where people have title deeds bring revenue for the municipality. Another thing, the Tzaneen municipality is an electricity service provider, if you switch off the electricity for non-payment, people will quickly react and pay by doing so, and Tzaneen Municipality will generate revenue by so doing.”</i></p> <p><i>IS3 “Our municipality should focus on the debtor’s control, to be cleared within 30 days. Cash in hand is better than cash in debtors’ control like restaurants, you cannot go to a restaurant eat your meal and promise to pay in 5 days.”</i></p> <p><i>IS6 “Revenue collection for GTM is above 90% but we are not the water authority although we deliver the services through a Service Level Agreement (SLA). Any water</i></p>
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		<p><i>infrastructure issues cannot be addressed by us. The townships and Villages do not receive adequate water service, thus payment rate in Townships is very low. Expenditure must be monitored more closely. Money is used on wasteful and fruitless expenditure.”</i></p> <p><i>ESIS4 “I think they must have a strategy of collecting revenue. For an example electricity, I think it will be better if the electricity department goes and collect money in hand. Because sending emails and letters is not working.”</i></p> <p><i>IS3 “Billing system must be credible to encourage consumers to pay. Communities expect water, electricity, and roads fixed before they are encouraged to pay, we have to instill a culture for paying for services.”</i></p> <p><i>IS3 “Tzaneen Municipality (GTM) has selected a team of managers who knows how and when to update revenue policies. The revenue policies are reviewed and customised every time. There are succession plans within each manager’s unit to follow up on these revenue policies should some of the said team of managers resign.”</i></p>
	<p>New revenue prospects</p>	<p><i>ERS11 “Municipality needs to create a transport system which they can use to increase their revenue and encourage the community to pay for services in order to receive more services.”</i></p> <p><i>IS3 “Greater Tzaneen Municipality has to develop the land that has been purchased to build in it for extra space and also for events.”</i></p> <p><i>IS3 “There is a mushrooming of illegal settlements in the villages which chiefs/indunas are facilitating. Those areas are not properly demarcated, unclear streets, I think if the municipality were quick to takeover and demarcate sides, there would have been some form of good set ups and</i></p>



*allocate people accordingly. And work on a system of rates and say each household contribute R15 a month for property rates. It sounds small but if all our villages were paying this amount, it would translate into a good revenue for the municipality. But because of this disjuncture between the municipality and traditional leadership, we need to sit down with traditional leaders and educate traditional leadership about the law of the land on human settlement. It seems like we have parallel governments. The revenue base can be strengthened if traditional leadership work with the council more as they are expected to. Municipality can then do sewage plan and maintain the streets for villages.”*

*IS9 “We have to start formalising rural areas through Local Economic Development (LED) office so that they can also pay for services. But indigent register may guide us who qualifies or not qualify to pay. Because if you go to rural villages, you will find teachers, police and many more residents having stable jobs in government sector”*

*ESIS4 “Halls are built in the villages, community member hire at a fee private events, however the challenge is when there some community members who claim they are non-profit organisations, use it for profit making. For example, organisers for beauty contest lie to the municipality, saying they want to use a hall for non-profit event giving ladies sanitary stuff whilst not true. Some section of the Hall must be converted into gymnasium where community members can pay a monthly fee to the municipality.”*

*ERS13 “I think by taxing businesses since most of them are invading tax.”*

*ESIS4 “Attract tourist and build stadium that can be hired for events.”*

	<p>Unnecessa ry expenses</p>	<p><i>ERS32 “The municipality is wasting money on unnecessary things and not paying attention to important things. There is money for functions and sporting events but no money for preventative maintenance or to upgrade critical equipment like the electricity system.”</i></p> <p><i>IS9 “GTM for an example, they should buy their own waste collection trucks instead of tendering companies to collect waste. This will decrease their expenditure and better the financial performance.”</i></p> <p><i>EBS3 “There must be a dumping site for each village, township and suburb, so that individual household can take their dustbin/waste to the local dumping to reduce the cost of the municipality through trucks.”</i></p> <p><i>IS1 “The call centre is costing us too much and we need to scrap it and just have three cell phone numbers for these (call centre) officials to be contacted on. There are mostly contacted on water and electricity related queries.”</i></p> <p><i>IS5 “District municipality is water authority, a lot of money is disbursed to district municipalities for water to be provided, the Greater Tzaneen Municipality hires trucks to deliver water to the communities and should compensated and the Mopani District Municipality delays payments.”</i></p> <p><i>ERS43 “Municipality spends a lot of money on funerals.”</i></p> <p><i>ESIS5 “Councillors are part-time, for me they should not be paid a lot of money and lastly there are wellness programs which are not sustainable.”</i></p> <p><i>EBS4 “We should not be paying bonuses to officials when they are not performing, the measurement for paying bonuses should be only if the Greater Tzaneen Municipality gets unqualified audit opinion and there should be no service”</i></p>
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	<p><i>IS5 “Leakages repairs is another unnecessary expense. Another expense is when traveling expenses to meetings, officials abuse overtime claims due to the weaknesses of the system. There should be controls and new measures to bring it down. I hope the management gets it approved soon to implement those measures.”</i></p> <p><i>IS5 “Mayor’s car is too expensive, and it is replaced every year. The mayor occupies the office for five years, why do not the Greater Tzaneen Municipality take that money and build a low-level bridge for struggling community. There are policies governing such, but we need to be considerate. There are mayors who would decide to buy a cheaper car and use the money for water tankers.”</i></p> <p><i>IS3 “EPWP services has been contracted to service provider and for me those people doing the actual work must be absorbed by the municipality. It is a waste paying the owner and he takes the money for himself and pay little to the workers.”</i></p> <p><i>ESIS1 “Greater Tzaneen Municipality should not spend any money expenses for indigenous games. Legal fees from legal advises looking at number of cases the municipality dragged to court.”</i></p> <p><i>IS2 “I can’t be specific because there is a lot, however internally (internal audit) must caution the management on irrelevant expenditure.”</i></p> <p><i>ERS24 “Consultancy bill, most municipalities hire consultants and heavily rely on them because they have lots of incompetent people who are hired as cadres.”</i></p> <p><i>IS6 “Catering for meetings, travel arrangements people must travel together to minimise claims, and not sleep over when in a radius of 100km from town. Meetings not to take</i></p>
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		<p><i>place at other places whilst we have conference facilities in Council building. Municipal Finance Management Programme (MFMP) compulsory for all finance people can be also expanded down for cashiers and secretaries at lower level to be at a reduced price."</i></p> <p><i>ERS45 "Commemorations and celebrations of politically related anniversaries should be reduced."</i></p> <p><i>ERS29 "Working on improving infrastructure that do not require improvements. And focus on services that require too much attention such as basic services".</i></p> <p><i>IS1 "Entertainment expenses, outsourcing of core services, outsourcing of cleaning, security and park maintenance."</i></p>
<p>Question 25:</p> <p>Municipalities are struggling to enforce assurance in the form of financials or non-financials. What processes and systems as part of internal controls could you propose to improve on this?</p>	<p>Responses</p>	<p><i>ERS36 "Monitoring in quarterly basis is required in municipalities to discover and assist in improving on areas that affects the financial issues."</i></p> <p><i>ESIS4 "The internal audit should do their work, to assist in high risk in supplying chain."</i></p> <p><i>IS7 "To ensure that scrutiny is given to the supply chain even though the route of the problem is internal controls."</i></p> <p><i>ERS20 "The government has to be firm in addressing issues of corruption, once an official is being found doing corruption must be disciplined."</i></p> <p><i>ERS6 "Effective internal audits, prosecution of corrupt officials."</i></p> <p><i>ERS32 "Equip municipal officials with financial literacy."</i></p>
<p>Question 26:</p> <p>A large portion of the municipal budget goes to payroll/employee expenditure which</p>	<p>Responses</p>	<p><i>IS2 "It's a good thing as we have to live as Municipal employees."</i></p> <p><i>IS6 "Many positions exist but is not utilised fully. People are not 100% occupied and duties should be combined and where positions are made dormant. There is a culture of appointing without proper task allocation. Greater Tzaneen</i></p>

<p>has a dire impact on the financial performance. What is your opinion on this?</p>		<p><i>Municipality should make sure if a current position cannot be combined with another one to fully utilise current personnel.”</i></p> <p><i>IS1 “Human resources are needed for effective and efficient performance, what is needed in municipalities is to find ways of raising revenue instead of being grant dependant to be able to cover payroll bill.”</i></p> <p><i>ES1 “Yes, the allocation for salaries is much higher than the allocation for service delivery and municipalities were established to provide services. But as it stands, their primary role seems to be providing jobs. And most municipalities cannot cope currently with the heavy wage bill. And as a result, become bankrupt.”</i></p> <p><i>IS9 “A work study is needed to assess workload; number of people may be needed, and qualification required.”</i></p> <p><i>IS5 “Greater Tzaneen Municipality has a lot of vacancies and understaffed, overtime policy is not followed because of understaffing, if all vacancies are filled surely services would improve.”</i></p> <p><i>IS3 “There is an element of paying above the job content which I think the processes are underway reviewing salaries and the jobs content. Municipality must fasten this and start paying what is worth for a position but not more than what is worth.”</i></p> <p><i>IS1 “I think we have got 33 or 36 managers in the municipality and 6 directors; I am not sure about their incomes, but I heard that some managers’ salaries scales are same as the directors except for the municipal manager. There should be some restructuring of salaries starting from beginning of 2020. They do benchmark with Polokwane Municipality.”</i></p>
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	<p><i>IS3 “You find in some cases/departments, the Manager earning more than his/her Director, which for me is so strange. Because the same manager earns more than other managers. I hope they will deal with this as it causes high payroll bill.”</i></p> <p><i>IS5 “We are not supposed to employ more than 33% of the budget, and our organogram qualifies Greater Tzaneen Municipality to employ 1200 employees and we are currently having +/-633 employees. However, we spend a lot on overtime, which creates a problem for us.”</i></p> <p><i>IS1 “I have seen a tendency when a new mayor starts, hires a new secretary and driver, I do not know how far they can do this. Because, for me this is a waste of money and time. We end up having some people redundant and hanging around doing nothing.”</i></p> <p><i>ESIS3 “Employees should be remunerated; accordingly, part of the municipality's responsibility is to create employment opportunities for the citizens.”</i></p> <p><i>IS3 “During January and February, the municipalities do adjustment budget to reallocate funds. On a parallel note, the job establishment of the municipality is also looked at where some of the positions deemed not important are scrapped,”</i></p> <p><i>IS8 “Expenditure on personnel must not exceed 35% and however there are those municipalities in the country that are even exceeding 55% of their budget on expenditure personnel.”</i></p> <p><i>ERS16 “Most municipal workers are overpaid and do not perform close to the level at which they are paid. One possible reason is that people are appointed into positions that they cannot handle. The other reason is that here are</i></p>
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		<p><i>too many employees at the lowest levels (gardeners and cleaners) who are paid much more than what their labour is worth. The argument of a living wage is used but, in the end, it makes the service far too expensive.”</i></p> <p><i>ESIS4 “I think the performance of the municipality will be better if the stop acting allowance and overtime and start introducing shift change or appoint on a critical vacant post.”</i></p> <p><i>ERS9 “Some people work at 6am then 8am knock off. I heard from others that truck drivers for the municipality work for few hours. Is it based on workload?”</i></p>
<p>Question 27: Managing Service delivery could be hampered by poor corporate governance coordination in a municipality.</p>	<p>Strongly agree</p>	<p><i>ERS24 “Corruption steals from the poor.”</i></p> <p><i>IS1 “If government can try to do more with the less resources, service delivery expectations could be halved in a short space of time”.</i></p> <p><i>ERS46 “Mismanagement of finances results in lack of funds for service delivery.”</i></p> <p><i>ERS29 “Finances are being prioritised on lesser required services; roads are being patched every after 1 year instead of being fully reconstructed. People are subjected to using unsafe water since boreholes have been long damaged and a permanent solution is not being put forward.”</i></p> <p><i>ERS12 “Municipality must not be run by non- competent people.”</i></p> <p><i>ERS8 “Poor management, bad planning of finances and poor tender issuing, lack of knowledge and negligence are corporate governance matters failing service delivery.”</i></p>
	<p>Agree</p>	<p><i>IS8 “Diverting of funds meant for water to other services such as roads because of people not questioning some of these decisions.”</i></p> <p><i>IS5 “If things are not done properly, services cannot be delivered.”</i></p>

		<i>EBS4 "Monitoring, evaluation, feedback and reporting is important."</i>
	Not Sure	<i>ERS39 "Important services are funded."</i>
	Disagree	<i>ERS16 "I see no link"</i> <i>ERS47" Poor management."</i>
	Strongly disagreed	<i>ERS48 "Good governance is essential always."</i> <i>ERS49"Corruption."</i>
Question 28: The implementation of corporate governance poses more compliance and contributes to problems in managing the municipality (i.e. the corporate governance principles are suitable for private profit sector).	Strongly agree	<i>IS2 "Private sector (employees) does more as they feel their work is always at risk rather than in the government sector (municipal officials)."</i> <i>ERS12 "This delays services e.g. If pipe burst in private company, can be fixed in an hour's time but in municipality takes time."</i> <i>ERS36" A lot of people in the private sector abide by the rules, but people in the public sector have nothing to do with rules."</i> <i>ERS50 "Because municipality and private sector are different."</i> <i>ERS49 "Promote discipline, there is a lack of discipline."</i>
	Agree	<i>ERS51" They (officials) must be strict and follow the code of conduct."</i> <i>ERS52 "There should be a coordination of teams, the municipality should work on improving the attitude of employees on corporate governance and compliance"</i>
	Not sure	<i>ERS16 "Municipalities don't have the skills, motivation or incentives to adhere to compliance policies. In the private sector, you are dismissed for non-performance. I have yet to see this happening in local government."</i> <i>ERS29 "More people prefer private sector since it has less legal barrier on implying and laying off of employees than public."</i>



		<i>ESIS2 "Depends on the intentions in every organisations/business."</i>
	Disagree	<p><i>IS1 "Municipality must use cost-effective and efficient principles."</i></p> <p><i>ERS53 "Policies in the corporate governance are not only meant for private sector, are playing a role in municipalities and other sectors."</i></p> <p><i>IS3 "It is pity some of the municipal processes are not known by community members. The mayor has the power to sign for some of the services to be provided speedily through the ex-officio committee if the budget is there."</i></p> <p><i>ESIS3 "It puts emphasis on timelines. Compliance on AFS. We need good corporate governance in government because government doesn't have accountability."</i></p>
	Strongly disagree	<p><i>IS5 "Local government is a highly regulated sector, this creates challenges, though once you speak of private sector is profit driven but corporate governance gets applied across."</i></p> <p><i>ESIS5 "Law is law; policies are policies does not matter you private or municipality."</i></p> <p><i>IS1 "They do not pose challenges but might trying to help local government to be more effective, efficient and more accountable."</i></p> <p><i>IS9 "However, the municipality reports on back to basics and takes administrative time to comply with principles of corporate governance. It is advisable to stick to corporate governance for proper administration."</i></p> <p><i>IS5 "Things must be done properly and procedurally, Inform the communities."</i></p>
Question 29:	Strongly agree	<i>IS7 "The municipality officials should promote adherence to standards, rules and policies in managing the budget."</i>

Managing corporate governance brings benefits to financial performance of a municipality.		<p>IS5 <i>"When all policies and legislation are applied, AG finds all to be in order. Surely this will benefit our municipality."</i></p> <p>IS3 <i>"Definitely, meaning there will be no corruption, things will move, project will not be swapped around because projects will be managed procedurally."</i></p> <p>ERS24 <i>"There will be less service delivery protests, and every cent can therefore be accounted for"</i></p> <p>ERS44 <i>"Revenue increases, we won't have financial problems,"</i></p> <p>ERS54 <i>"Because finances will be well managed and community benefits."</i></p>
	Agree	<p>IS6 <i>"Management must comply, strengthens accountability."</i></p> <p>ERS45 <i>"A well-managed corporate governance boils down to overall municipality success."</i></p> <p>ERS16 <i>"If governance is working well and money is used wisely, one will be able to do more with less."</i></p> <p>IS1 <i>"It promotes transparency participation and integrity of reports."</i></p>
	Not sure	ERS13 <i>"I think so, since it is associated with greater economic and social responsibility."</i>
	Disagree	No comment
	Strongly disagree	ESIS5 <i>"Is not about finance, we are dealing with a number of things in the municipality. Treasury allocation is based on numbers, and the population is growing, census happens after 10years."</i>
Question 30: Municipalities' aim is not to make profit, but to provide services to	Strongly agree	<p>ERS25 <i>"The partnership of municipal and private partners is often on financial, engineering consulting services and legal consultation."</i></p> <p>IS1 <i>"Collaboration if not abused can assist a lot because some of the things can be done by businesses."</i></p>

<p>the communities. Business and the municipality can coexist for performance and assurance purposes.</p>		<p>IS5 <i>"We are talking of private public partnership this helps, private sector will bring in business to help in economic and financial stream."</i></p> <p>ERS17 <i>"Communities and business always depend on the municipalities for services and opportunities."</i></p> <p>ERS16 <i>"Businesses and even private individuals perform well as the municipality allows them to perform. E.g. if there are regular power shortages (cuts), the water supply cut, and dangerous roads, businessmen and individuals start looking for other options. Which means that the drive for productivity on the government sector should be just as high as in the private sector."</i></p> <p>ERS29 <i>"Involvement of business will promote mass participation and providing jobs and increase economic growth,"</i></p> <p>ERS6 <i>"The municipality should create the climate with which the business should operate."</i></p> <p>ERS22 <i>"Municipalities should work hand in hand with commercial businesses for revenue collection."</i></p>
	<p>agree</p>	<p>EBS2 <i>"Greater Tzaneen Municipality can form a PPP with communities which forges a partnership to move municipality forward."</i></p> <p>IS4 <i>"To be able to maintain its infrastructure, the municipality must operate like a business entity."</i></p> <p>ERS24 <i>"Businesses need municipal services often to survive and good governance also encourages private investments".</i></p>
	<p>Not sure</p>	<p>EBS2 <i>"Business aim is to make profit."</i></p>
	<p>Disagree</p>	<p>ERS47 <i>"The partnership would bring risk of corruption."</i></p> <p>ERS11 <i>"The Municipality should be a framework for service delivery, partnership would be confusing."</i></p>

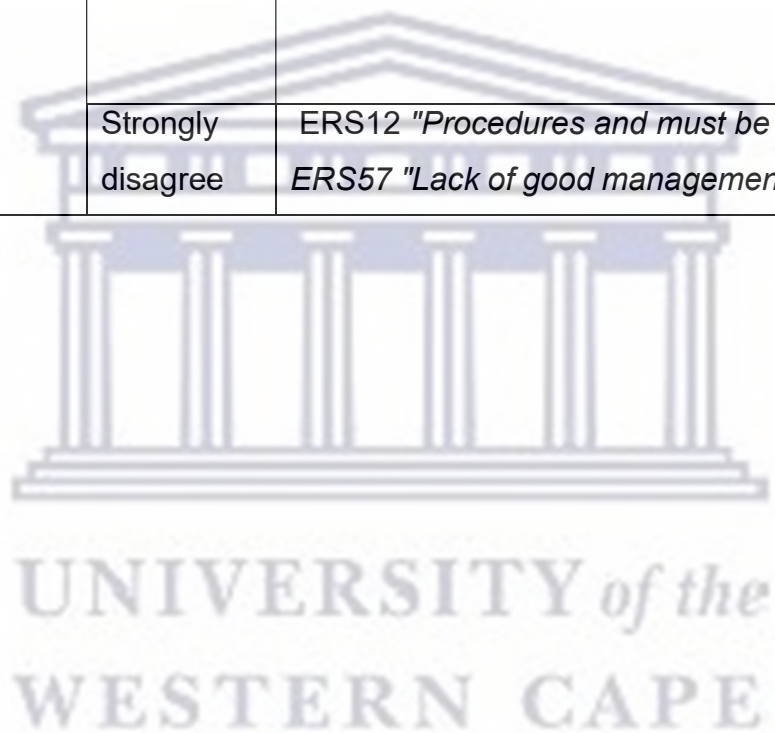
		<i>ESR40 "Businesses are not trusted (trustworthy) and cause of corruption."</i>
	Strongly disagree	<i>ERS14 "Business is about making profit and nothing else. Therefore, it can never coexist with municipality which in fact should be rendering community with service free of charge." ERS8 "It will cause corruption because business aim is to make profit."</i>
Question 31: Municipality should welcome and encourage participation of non-municipal employees to assist in governance direction and financial performance.	Strongly agree	<i>IS6 "Second opinions are always welcome and might give insight in the way we are working." IS1 "They do, hence the Audit Committee which consists of external stakeholders." ESIS3 "Cooperation with other institution, it is a working relation or exchange program allowing people coming from outside to come in and assist. Greater Tzaneen Municipality can use consultant but limitedly." ERS24 "They come with non-partisan guidelines." IS1 "It is allowed, I know Ex-Municipal Workers Forum, this is a group of former employees who are experienced as municipal officials. Who can go in a municipality and act as administrators for free? They only get paid travelling allowance. This is not yet legislated until the president signs the bill." IS5 "We do have NGO's and NPO's that have interest in ensuring service delivery. They always hold us accountable to do our work. Civic organisations like CHOICE Trust in Tzaneen town, are working on health, and those other organisations that are working on disability." IS7 "Yes, however Greater Tzaneen Municipality is encouraged to do many services on its own. But GTM brings outsider to assist with consultancy services such as Financial Statements. Some factors that lead municipalities</i>

	<p><i>to continue using outsiders for other services is because of nepotism. People are hired but cannot perform which puts municipality under pressure to go look for support outside in the form of tender."</i></p> <p><i>ERS36 "They need strong skilled people with the right and relevant skills and knowledge to co-govern these municipalities."</i></p> <p><i>ERS5 "We have students or graduates like us who did local government finance who can assist with the skills acquired in the tertiary level."</i></p> <p><i>IS1 "General citizens assist in oversight and planning in municipalities. Often municipality involves them on types of community needs assessment."</i></p>
Agree	<p><i>ERS18 "With all stakeholders involved good governance will be achievable".</i></p> <p><i>ESIS4 "But most people want to make profit out of the advises they give to the municipalities and that affects the budget of the municipality on the things that were not budgeted for."</i></p>
Not sure	<p><i>ERS55 "We can't work with government for free."</i></p>
Disagree	<p><i>ERS47 "Because they are not familiar with the corporate governance systems of the municipality."</i></p> <p><i>IS9 "It will be technical for financial department; only financial officials' of the Greater Tzaneen Municipality should be allowed to ensure confidentiality."</i></p> <p><i>IS5 "Questionable experience unknown people. A registered person can be welcome. Non municipal employees can participate at a ward level for contribution."</i></p> <p><i>ERS8 "There is enough staff to perform duties."</i></p>

	Strongly disagree	<p>IS9 <i>“Lack of skills by non-municipal employees will cause chaos in the municipal administrative processes.”</i></p> <p>ESIS5 <i>“There are labour laws in the country, when you bring people to assist, they will need compensation.”</i></p> <p>IS7 <i>“Safety of the person volunteering in the electricity department for example. The people will still be inducted, and municipality will still lose money by inducting people. It will not work if municipality needs people must just hire.”</i></p> <p>ERS9 <i>“People would steal and misuse the opportunity.”</i></p> <p>ERS56 <i>“Non-municipal employees must not be welcomed. Greater Tzaneen Municipality must hire enough staff to work, volunteers could cause harm because people think of job opportunity. Everybody works for money.”</i></p> <p>ESIS1 <i>“This is out of order, there won't be control and It will cause problems in return.”</i></p>
<p>Question 32: There are negative factors impacting on managing corporate governance processes, policies, and finances in local government.</p>	Strongly agree	<p>IS6 <i>“Public participation is not always attended, and people are not informed of processes, policies and finances of the municipality.”</i></p> <p>IS1 <i>“Greater Tzaneen Municipality is the best in governance policies, procedures in the province, but implementation is a challenge for us, several municipalities come to us benchmarking on our policies but though we fail to implement our policies.”</i></p> <p>IS3 <i>“People are deviating from the policies, deliberate acts of disrespecting the laws and lack of knowledge.”</i></p> <p>IS5 <i>“It is not by intention; in project management units we find price escalations. Sometimes heavy rains lead to negative unforeseen circumstances, we do encounter situations wanting us do variation orders. Which the prescripts allow but must be not more than/exceed 20%.”</i></p>

		<p>IS2 <i>“Employees tend not to cooperate and also feel uneasy and reluctant to do the work.”</i></p> <p>ESIS4 <i>“The CFO resigned in one of the neighbouring municipalities, and the council failed to agree on the person who was supposed to act as the CFO from within. This is one of the examples of political interference in our local government.”</i></p> <p>IS8 <i>“Some threaten deployed politicians, saying that we deployed you and we need kickbacks and tenders.”</i></p> <p>ESIS5 <i>“Skills, leadership and qualifications have impact. You will note that most people who are running local government come from education, they were educators before. They are currently in political positions, administrative positions and in management of the municipalities. This shows we have got a challenge of relevant skills in local government.”</i></p> <p>EBS1 <i>“Municipal executives are voted into power by the council and not appointed on qualifications.”</i></p> <p>IS3 <i>“Parties deployment strategies, popular people are deployed as councillors and in administration, only to find that the person is highly incompetent”.</i></p> <p>ESIS2 <i>“Municipalities are over legislated. Complicated reporting methods.”</i></p> <p>IS7 <i>“Compliance overlook of.”</i></p>
	Agree	<p>ERS16 <i>“Lack of a will to implement it (corporate governance), the skill to implement it, the complexity of the system, policies on employment equity, lack of vision, lack of communication.”</i></p> <p>IS1 <i>“Greed, corruption, nepotism, unprofessionalism and poor training.”</i></p>

		<p><i>IS3 "You need to have someone with vast knowledge of corporate governance in management, who can be in front of politicians and show them the direction."</i></p> <p><i>IS5 "Interest/corruption could negatively affect the running of the municipality."</i></p> <p><i>IS9 "Interference by politicians, comradeship and loyalty. Nepotism and tenders awarded to friends and relatives."</i></p>
	Not sure	No comments
	Disagree	No comments
	Strongly disagree	<p><i>ERS12 "Procedures and must be followed up."</i></p> <p><i>ERS57 "Lack of good management and skilled employees."</i></p>



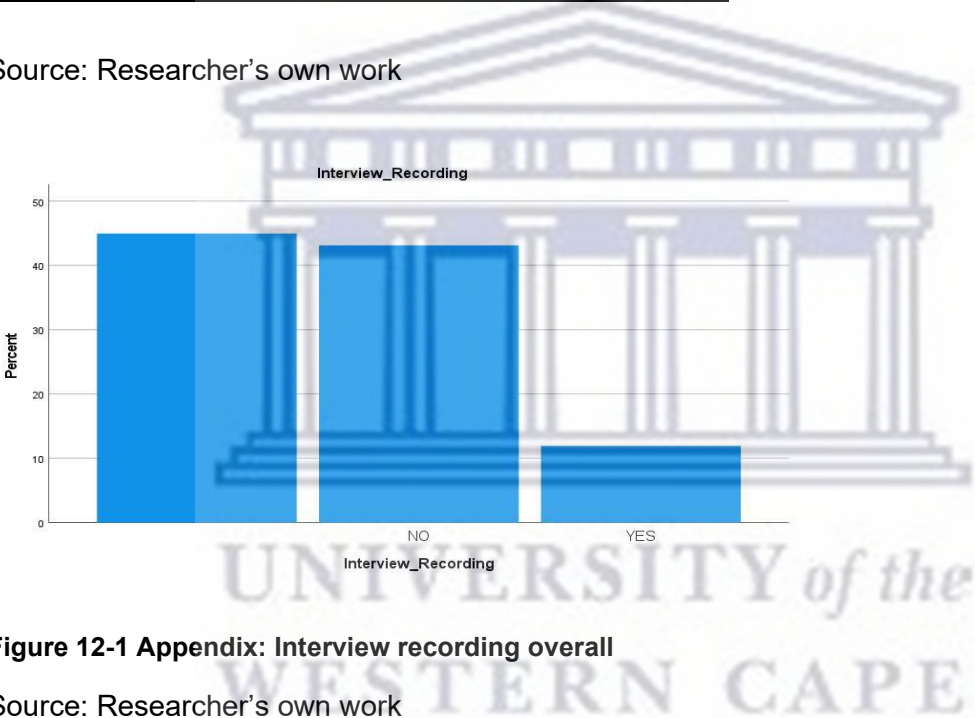


**Appendix 12: Interview recording overall statistics and Data Collections Instruments**

**Table 12-1 Appendix: Interview recording overall statistics**

Recorded	Frequency	Percent
NO	94	78%
YES	26	22%
Total	120	100%

Source: Researcher’s own work



**Figure 12-1 Appendix: Interview recording overall**

Source: Researcher’s own work

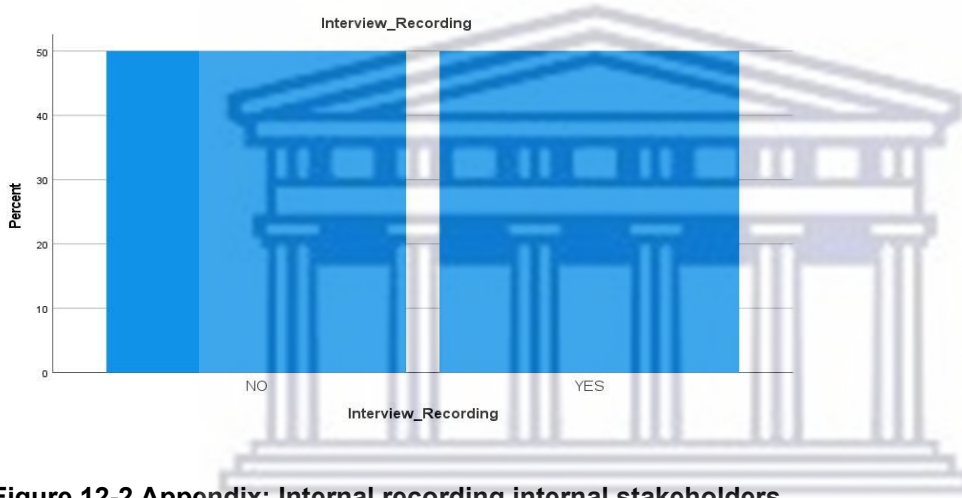
Table 12-1 and figure 12-1 present the Interview recording overall statistics. In total, 26 (22%) respondents were recorded during the interview and questionnaire administration process. 78% of the respondents were not recorded in data collection. Some participants who were given a questionnaire wanted to complete the questionnaire in front of the researcher so that some questions can be clarified and the conversation was recorded. The researcher has precautions for ethical considerations to safe to safeguard identifiable recorded information and recorders of all individuals who participated in the study.

## 1.2 Internal stakeholders Interview recording

**Table 12-2 Appendix: Interview recording internal stakeholders**

Recorded	Frequency	Percent
NO	8	50%
YES	8	50%
Total	16	100%

Source: Researcher's own work



**Figure 12-2 Appendix: Internal recording internal stakeholders**

Source: Researcher's own work

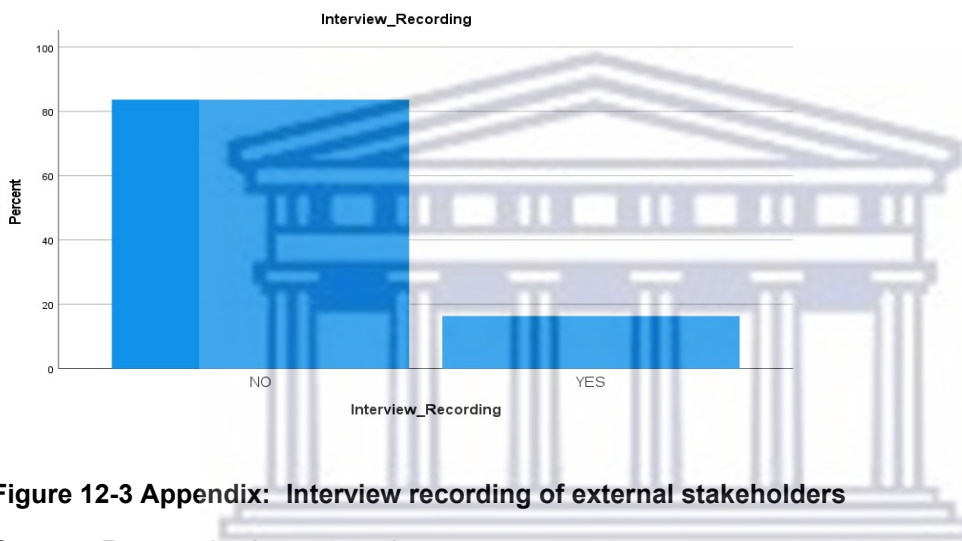
Table 12-2 Appendix and figure 12-2 Appendix show the number of internal stakeholders who gave permission to be recorded during interviews and questionnaire completion assistance during completion. 50% of internal stakeholders were permitted to be recorded during the interviews. The other 50% did not want to be recorded during the interviews.

### 1.3 External stakeholders Interview recording

**Table 12-3 Appendix: Interview recording of external stakeholders**

Recorded	Frequency	Percent
NO	82	84%
YES	16	16%
Total	98	100%

Source: Researcher's own work



**Figure 12-3 Appendix: Interview recording of external stakeholders**

Source: Researcher's own work

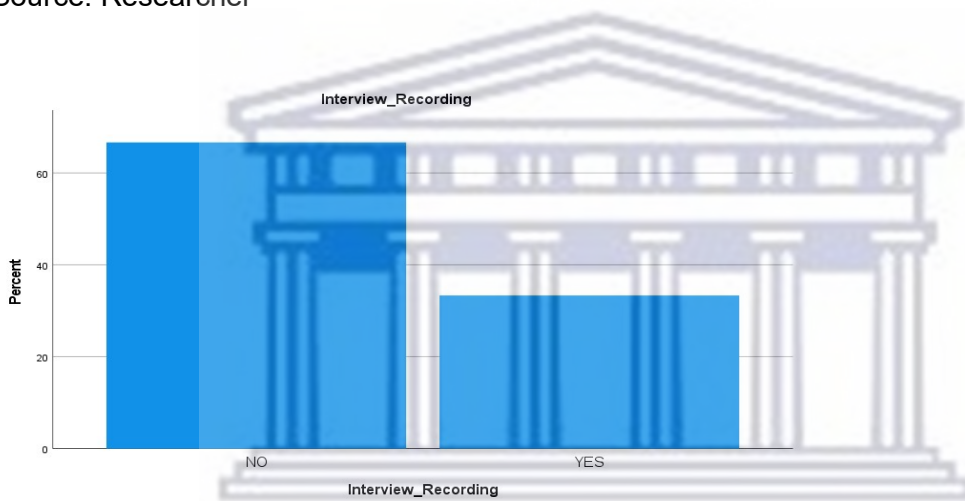
Table 12-3 Appendix and Figure 12-3 Appendix, present the external stakeholders' number of people who gave permission to be recorded during the interview. 16% of the external stakeholders agreed to be recorded. Whilst 84% of the respondents did not want to be recorded.

## 1.4 Special stakeholders Interview recording

**Table 12-4 Appendix: Interview recording special stakeholder**

Recorded	Frequency	Percent
NO	4	67%
YES	2	33%
Total	6	100%

Source: Researcher



**Figure 12-4 Appendix: Interview recording special stakeholders**

Source: Researcher's own work

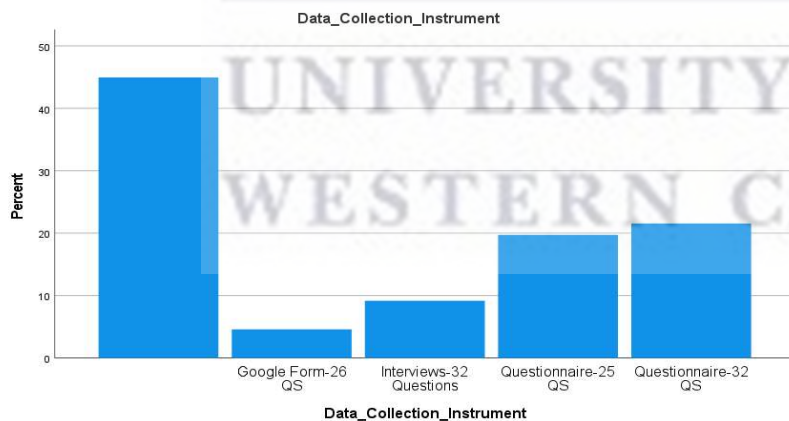
Table 12-4 Appendix and Figure 12-4 Appendix present some special stakeholders who agreed to be recorded and those that refused to be recorded during the data collection. 33% of special stakeholders agreed to be recorded whilst 67% did not want to be recorded.

## 1.5 Data collection Instruments analysis

**Table 12-5 Appendix: Data collection Instrument Overall Respondents analysis**

Recorded	Frequency	Percent
Google Form-26 Questions	10	8%
Interviews-32 Questions	20	17%
Questionnaire-25 Questions	43	36%
Questionnaire-32 Questions	47	39%
Questionnaire-32 Questions	47	39%
<b>Total</b>	<b>120</b>	<b>100%</b>

Source: Researcher's own work



**Figure 12-5 Appendix: Data collection Instrument overall respondents analysis**

Source: Researcher's own work

Table 12-5 Appendix and figure 12-5 Appendix, presents Data collection Instrument Overall Respondents over statistics on the number of people answered the question according to data collection instrument. Google Form-26 Questions was administered on 10 respondents, which

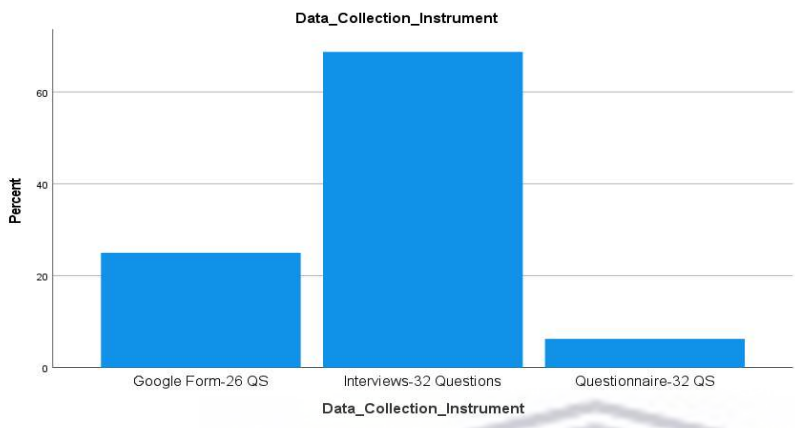
is 8%, interviews of 32 Questions were administered to 20 people that is 17%, Questionnaire of scaled-down 25 Questions was administered on 43 respondents which are 36%, and the last one is Questionnaire of 32 Questions was administered to 47 which is 39%. The number of respondents that completed the 32 questions is higher. Please refer to appendices 6, 7,8, and 9 for the questions. 25 questions questionnaire is the same as 32 questions, the questions were combined according to the similarities. Please refer to appendix 9. The Google form questionnaire consists of 26 questions, the questions are the same as the main 32 questions. The questions were scaled down and combined according to the similarities and answering patterns of respondents during the initial stages.

1.6 Internal stakeholders’ data collection administration

**Table 12-6 Appendix: Internal stakeholders’ data collection instruments administered**

<b>Data Collection Instrument</b>	<b>Frequency</b>	<b>Percent</b>
Google Form-26 Questions	4	25%
Interviews-32 Questions	11	69%
Questionnaire-32 Questions	1	6%
<b>Total</b>	<b>16</b>	<b>100%</b>

Source: Researcher's own work



**Figure 12-6 Appendix: Internal stakeholders Data Collection Instrument**

Source: Researcher's own work

Table 12-6 Appendix and figure 12-6 Appendix present the administration of data collection instruments on the internal stakeholders. 25% of the internal stakeholders who participated in the study completed the Google form. The Google form of scaled down 26 questions was developed after there were no responses from the questionnaire that was distributed internally. Interviews of 32 Questions 69% of the internal participants were interviewed. 6% of the internal stakeholders' participants had completed the questionnaire of 32 Questions.

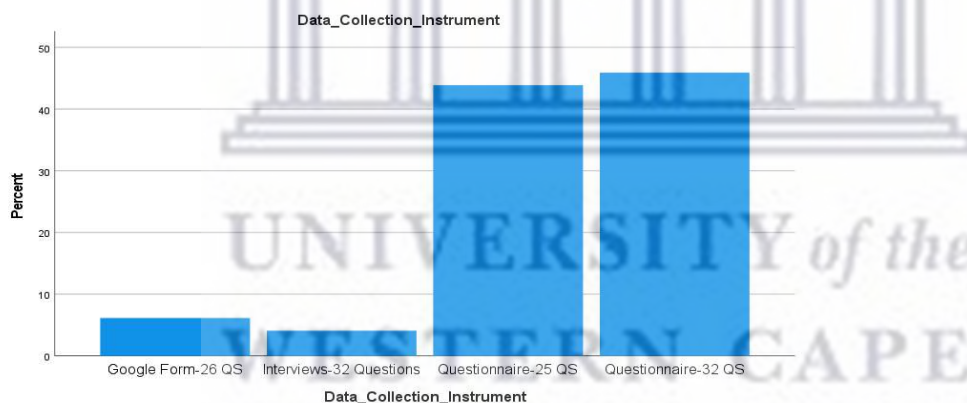


## 1.7 External stakeholders' data collection instrument

**Table 12-7 Appendix: Data collection instrument administration external stakeholders**

Data Collection Instrument	Frequency	Percent
Google Form-26 Questions	6	6%
Interviews-32 Questions	43	44%
Questionnaire-32 Questions	45	46%
Total	98	100%

Source: Researcher's own work



**Figure 12-7 Appendix: Data collection instrument External stakeholders**

Source: Researcher's own work

Table 12-7 Appendix and figure 12-7 Appendix present the administration of data collection instruments on the external stakeholders. 6% of the external stakeholders who participated in the study completed the Google form. The Google form of scaled-down 26 questions data collection instrument was developed after there were no responses from the questionnaire that was distributed to external stakeholders who asked for an electronic form. Interviews of 32 Questions questionnaire, 4% of the external participants were interviewed. The questionnaire



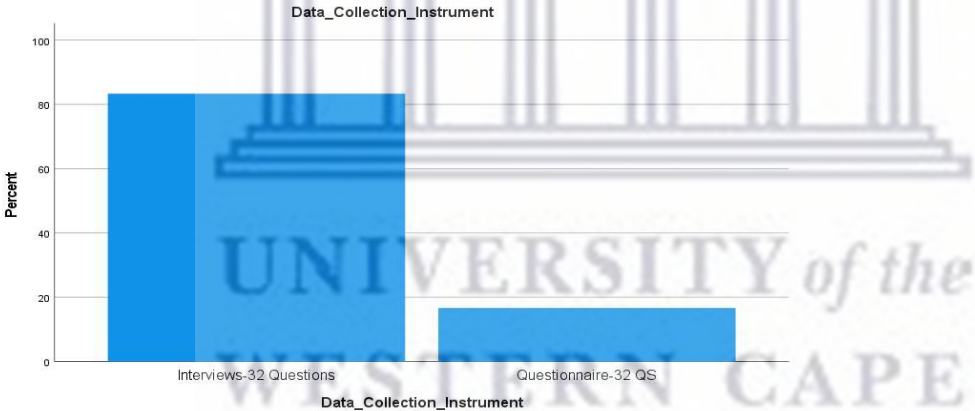
that had 25 scaled/combined Questions was administered to 44% of the external stakeholders. The full questionnaire of 32 Questions was administered to 46% of the total number of external stakeholders.

1.8 Special stakeholders’ data collection instrument

**Table 12-8 Appendix: Special stakeholders**

<b>Data Collection Instrument</b>	<b>Frequency</b>	<b>Percent</b>
Interviews-32 Questions	5	83%
Questionnaire-32 Questions	1	17%
<b>Total</b>	<b>6</b>	<b>100%</b>

Source: Researcher’s own work



**Figure 12-8 Appendix: Special stakeholders’ data collection instrument**

Source: Researcher’s own work

Table 12-8 Appendix and figure 12-8 Appendix present the administration of data collection instruments on the special stakeholders. Two data collection instruments were administered to special stakeholders. An Interview schedule for interviews with questionnaire of 32 Questions, 83% of the special stakeholders’ participants were interviewed. 17% of the special stakeholders’ participants had completed the questionnaire of 32 Questions.