



**The analysis of performance accountability in the
North West and Gauteng Provinces in South Africa**

By

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ABSTRACT

Government accountability is one of the key issues often raised in debates about governance in young democracies such as South Africa. Comparing two provincial governments in South Africa as case studies, this thesis explores accountability between provincial government and its various stakeholders. There is a wide literature on government accountability however this literature is limited on South African public sector accountability, either from the perspective of what it means or how it is attained. In recent years provincial government stakeholders, including citizens, the legislatures, accountability institutions and others have complained about weaknesses and lack of government accountability and efficient performance. The effectiveness of recent mechanisms such as Batho Pele, as a way to consult citizens and therefore to enhance provincial government accountability and performance, has also been questioned by stakeholders including government departments expected to implement.

In the thesis, the PATIGAHAR accountability analysis framework is developed from the basic building blocks of the principal-agent model and the accountability literature, in particular Ashworth and Skelcher (2005) four dimensional approach. The PATIGAHAR analytical approach is used to analyse accountability in the two provincial governments, from both the principal and agent perspectives. The following four themes are used to analyse accountability: taking into account, giving an account, holding to account and redress. Interviews were held with various stakeholders, from government executives to accountability institutions and members of the legislature, and published reports on provincial government accountability were also analysed against the criteria of the PATIGAHAR model, to allow comparisons of performance accountability to be made between the two provinces. The interpretations of different stakeholders in relation to the current accountability framework and its effectiveness were shown to be dependent on whether the respondent played the role of principal or agent.

Accountability is weakened by lack of specific measures of provincial citizens' accountability. Poor implementation of Batho Pele further hampers government efforts to involve citizens as part of its accountability approach. The role of the legislature in government accountability needs to be improved and made specific for the benefits of all stakeholders.

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DEDICATIONS

In the loving memory Uka Makhulu Maria Nti Mmulitsi and Usisi
Sbongile Jantjies...

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ABBREVIATIONS

AG	Office of the Auditor General
ANC	African National Congress
BP	Batho Pele
DA	Democratic Alliance
DG	Director General
DPSA	Department of Public Service and Admin
EA	Executive Authority
EXCO	Provincial Executive Council
GAA	Giving an account
GP	Gauteng Provincial Government
HOD department	Head of Provincial or National
HEDCON	National and Provincial Departments HODs Forum
HTA	Holding to account
LG	Local government
MEC	Member of the Executive Council
MINMEC	National Minister and MECs forums
M&E	Monitoring and Evaluation
NPM	New Public Management
NW	North West Provincial Government
OECD and	Organisation for Economic Co-operation Development
PATIGAHAR	Principal- Agent, Taking into account, Giving an account, Holding to account, Redress
PC	Portfolio Committees

PFMA	Public Finance Management Act
PL	Provincial legislature
PPA	Progressive Public Administration
PSC	Public Service Commission
RSA	Republic of South Africa
SDIPs	Service Delivery Improvement Plans
SCOPA	Standing Committee on Public Accounts
SONA	State of the nation address
SOPA	State of the provincial address
TIA	Taking into account

CHAPTER ONE: INTRODUCTION TO THE STUDY

1.1. Introduction

Accountability is a frequently recurring concept mentioned and discussed in many societies. Government accountability has also been in the headlines in many countries throughout the world. The understanding and meaning of exactly what government accountability is has been debated by academics for many centuries. As a result, according to many public sector stakeholders and academics, it is not always easy to determine whether government accountability is achieved. This thesis explores government performance accountability in two of nine provincial governments in South Africa. In this study I explore what accountability means, whether it has been achieved by the relevant government institutions, and how we can learn from other practitioners in the domain of accountability. The North West and Gauteng provinces are used as case studies in this thesis, to explore these issues, by formulating them as a set of research objective and questions, as detailed later in this chapter.

1.2. Motivation for the study

In my working experience as a government accountability practitioner in South Africa, I came across various concerns and complaints from different stakeholders about the lack of government accountability. Many citizens in the country have taken to the streets through riots and other protest forms, reflecting the lack of government accountability and public services in the country (Jain, 2010). There have also been concerns from political parties that are not in the current administration criticising the government on the lack of accountability and poor performance in the various provinces. Some of the existing accountability institutions like the Office of the Auditor General and Public Service Commission have also raised concerns about the need to improve accountability by relevant government institutions (Clark, 2013).

Despite concerns from various stakeholders, the government maintains that they have been accountable as expected by the legislation. This

thesis is motivated by concerns about governments' accountability raised by various stakeholders and some government executives that accountability principles are being appropriately implemented. My professional experience within various government institutions in South Africa as an accountability practitioner has also influenced the initiation of this research.

1.3. Relevance of the study

South Africa as a country has in recent years joined other countries in trying to be exemplary in displaying good governance. Organisations such as the Open Government Partnership saw the South African government committing itself to enhancing accountability amongst other objectives by joining this organisation (OpenGovernmentPartnership, 2013). The South African government treasury and other national government institutions have also introduced various mechanisms to enhance accountability and government performances. This thesis seeks to also explore their (the provincial governments) adherence to various accountability frameworks. Legislation like the Constitutions of 1996, the Public Finance Management Act and Batho Pele are some of the mechanisms introduced by government to enhance government accountability and will be analysed throughout this thesis.

1.4. Reflecting on the thesis objective

In exploring provincial government accountability in this thesis I provided a proposed approach by building upon Ashworth and Skelcher (2005) four dimensional accountability approach of, taking into account, giving an account, holding to account and redress, further create the PATIGAHAR accountability analytical model. In the PATIGAHAR model the account giver and receiver are classified into agent and principal respectively. The classifications make use of the principal-agent model. The classification of principal and agent is represented by 'PA' where an analysis of accountability is based on both the agent and principal's perspectives. Accountability is further analysed using themes of 'taking into account' (TI), 'giving an account' (GA), 'holding into account' (HA) and 'redress' (R).

The South African government initiative to improve the citizens' participation and accountability model called Batho Pele is also used to analyse accountability. In the context of this thesis, both the agent (government departments' representatives) and the principal (legislatures and accountability institutions) agree to the notion of having the accountability relationship between them. There is currently an accountability framework described through legislations between South African provincial governments and various stakeholders according to views of both the agent and principals. But this thesis explores whether and how the current provincial government accountability framework could be improved by clarifying the roles through policies and legislation of both account giver (departments executives) and receiver (legislatures and accountability institutions) with regards to taking views into account and holding the account giver to account.

The thesis concludes on the provincial citizens' participation in their government and receiving account is the main accountability weakness in both the North West (NW) and Gauteng province (GP). The evident lack of comprehensive implementation of the Batho Pele model which was initialised and implemented to support accountability in most government departments perpetuates weaknesses in accountability to citizens.

1.5. Chapter outline

In Chapter Two the conceptual and theoretical framework of performance accountability is explained in the context of the objective and questions set out in the thesis. The historical background of accountability in relation to governance is also presented in this chapter. Various approaches to government accountability are analysed in relation to the thesis objective. The literature on the principal-agent model and alternative models are analysed on how they relate to this thesis. PATIGAHAR accountability analytical approach based on Ashworth and Skelcher's (2005) and the principal-agent model is introduced and modified in the thesis to support achieving the research objective and questions.

The Research methods and design approach of the thesis are presented in Chapter Three of the overall thesis. This chapter details the research approaches and strategies implemented to conduct the research. The rationale of conducting a comparative study is also given in this chapter. The motivation for using qualitative data to answer the research questions is also explained in this chapter.

In Chapter Four I present an analysis of performance accountability in both provinces based on views collected from provincial government departments' officials and executives. An evaluation of the current provincial government accountability is given in chapter four for both the North West and Gauteng Provinces. The comparison also helps the thesis to have more insight about the country as views are raised from different provinces. In this thesis design, the perceptions of government executives and other interviewees can be more clearly understood when compared to another. Comparative views on government accountability by both provincial governments are highlighted.

In Chapter Five, provincial government performance accountability experiences and views are analysed from the perspectives of the accountability institutions in both the NW and the GP provinces. The provincial government accountability views and experience raised by the national institutions playing the role of accountability institutions are also analysed in the chapter. Accountability institutions include the Office of the Auditor General, the Public Service Commission, the Office of the treasury, the National Department of Public Service and Administration, the National Ministry of Performance Monitoring and Evaluation and the Office of the Premier. Representatives of all these institutions were interviewed for the purpose of this thesis.

Chapter Six presents the analysis of the views of provincial legislature interviewees on provincial government accountability. The analysis is based on responses from interviewees of provincial legislatures in both the GP and NW provinces. According to the South African constitution, the provincial legislature for every province in the country should play an important role with regards to

assessing and imposing an accountability measure for provincial governments.

Chapter Seven seeks to explore the effect of the Batho Pele initiative as an accountability model for both provincial governments. Batho Pele was introduced in 1997 by government as a model to improve service delivery and accountability in South Africa's public sector. The concept is broken down into eight elements. These elements are: consultation with customers, setting service standards, access to services, courtesy, information about services, openness and transparency, value for money and redress. Interviewees' opinions about their departments' implementation of Batho Pele as an accountability enhancement tool are raised here.

The concept of Batho Pele is not to be seen as a stand-alone but integrated into departmental programs by heads of different departments as part of government programs. The executives and other senior officials from various departments were asked for their views to indicate their Batho Pele implementation approach. All of the participating interviewees from various accountability institutions were asked to share views on Batho Pele, which were also analysed in Chapter Seven. There are also published research reports about Batho Pele and its impact on departments' performance that were used to substantiate the findings in this chapter.

Chapter Eight presents the summary of key performance accountability views and problems in the North West and Gauteng provincial governments. The conclusion in responding to the research objective and questions is given in this chapter. Recommendations on measures to be taken into account by provincial government accountability are also given in the chapter. The participants' comments on the thesis recommendations are highlighted here reflecting on their thoughts on accountability. The contributions to the theory and government policy implication are further presented and finalised in this chapter. The analysis of accountability from both the principal and agent research participants is given in this chapter.

1.6. Research objective and questions

The objective of the thesis is to analyse the state of the performance accountability in the Republic of South African government through two case-study provinces: North West and Gauteng provinces. Detailed explanations on how the thesis objective and questions were developed are provided in detail in section 3.1 in Chapter Three. In order to explore the research objective, the author seeks to answer the following research questions:

- What are performance accountability arrangements in the North West and Gauteng Provinces (in South Africa) and have they improved over time? (Chapters 4, 5, 6 and 8 explores this question)
- How do the changes in performance accountability measures, such as Batho Pele, have an effect on service delivery management? (Chapters 7 and 8 explore this question)
- What are the implications for strengthening policy and practice of performance accountability in a South African context of public sectors accountability? (Chapters 2 and 8 explore this question)

CHAPTER TWO: UNDERSTANDING ACCOUNTABILITY IN THE GOVERNMENT SECTOR

2.1. Introduction

This chapter set out the conceptual and theoretical framework of performance accountability used in this thesis. The literature from academic writing and public sector practitioners is used to identify and explore analytical perspectives on the concept of public sector performance accountability. I develop the PATIGAHAR analytical model and the rationale for its use to explore accountability in this thesis is explained. The PATIGAHAR model combines the principal - agent model with the Skelcher and Ashworth (2005) framework for analysing accountability.

The chapter addresses three main objectives:

- To explain the key concepts and theories of performance accountability in public administration and show how they are adapted and employed in this thesis.
- To construct a synthesis of key conceptual frameworks for understanding accountability in order to provide a structure to the empirical research.
- To show how the PATIGAHAR analytical approach pursued in this thesis has been developed from the literature

These objectives provide a structure for reviewing the literature in order to deduce an appropriate approach for the thesis and to address any ambiguities that might exist in the accountability concept. This chapter is divided into four sections: first an explanation of the concept of accountability and a brief history of accountability is provided. This section leads to an explanation of how this thesis conceptualises accountability and, in particular government performance accountability. Secondly, the thesis seeks to explore approaches to accountability that are based on a bilateral model of accountability which sees it as an interrelation between two parties where one side is accountable to the other. The approach is used to explore government accountability arrangements and public service delivery with regard to citizens, legislatures, the national government, accountability institutions' and treasury.

In explaining the concept of accountability the principal-agent model is examined in detail and it provides an overall framework to the analytical perspective used in the thesis. Alternative models of the service delivery relationship between the government and the citizen are also discussed in this chapter. The principal-agent model involves an accountability provider (agent) and an accountability receiver (principal). An account is given to the principal regarding the initially agreed performance. The principal-agent model is one of a range of approaches that might be used to analyse accountability in an organisation. Other researchers consider the concept of accountability from the perspective of a contract between the service users and service providers, while others would consider accountability in the context of public services acquired from the market.

The third section of this chapter looks to explore the use of the principal-agent model and other approaches towards understanding government performance accountability. In this third section I further explore performance accountability within provincial governments and in relation to various stakeholders. This section also provides the context to understand government performance and how it relates to the approach pursued in the thesis. The final section of this chapter summarises the approaches used to analyse accountability and performance. After reflecting on various approaches and perspectives on government accountability a synthesis of approaches is then developed to be used to analyse the two South African provincial governments that are the case-studies examined; namely the North West and Gauteng province.

2.2. Background to accountability research in the government sector

Several authors have suggested approaches to the concept of accountability with reference to either the private or the public sector. Conceptualising accountability has been an important element of public service delivery since the days when monarchs assumed and seized the role of governing their countries (Bovens, 2007) (Hartslief, 2008). In those times, in a reversal of more recent

roles public accountability was demanded by the monarchy (as a governing body) from the people; as opposed to citizens demanding accountability from the governing body the monarchy (Dubnick, 2002). Dubnick (2002) traces the concept of accountability between the governing body and the public back to the rule of King William I in England after the Norman Conquest in 1066. In his struggle for authority, King William I demanded that the property records of all his subjects be provided to the monarchy in the 'Domesday Book'.

The King required his subjects to keep an account of all land, buildings and other resources they used. Subjects were also required to give regular account to the King or his agents of the use of the property. The understanding was that the King owned the land upon which his subjects resided. As a result the buildings and other assets on the land also belong to the King so his subjects would be expected to give an account to him for using his properties. This process was known as 'accounting' or book-keeping of the realm in terms of properties that belong to the King (Bovens, 2007). The monarchy was thus holding subjects to account on all listed and valued properties. This early history has resonance because practice of accountability where citizens were expected to give account to their rulers, also existed in South Africa in pre-colonial periods.

There are some rural parts of the country in South Africa that are still experiencing the rule of the tribal authority. Hartsleif (2008), in his exploration of the concept of 'Izimbizos', cited the suggestions of South African anthropologists Schapera (1937), Monnig (1967) and De-Beer (1986) that pre-colonial rulership was assumed by the Chiefs of different tribes in many parts of the country. The land at that time belonged to tribal Chieftains. Only the Chief and his delegates could allocate the land and its use to citizens (or subjects). Izimbizos, meaning 'gathering by the Chief' of the citizens, were used by the Chief as forums where accountability was required by the Chief from his subjects. During Izimbizos two main activities were performed. Subjects gave account for land and other resources allocated to them by the Chief, and concerns would also be raised by citizens relating to their wellbeing and other "service delivery" matters.

The Izimbizos process was the framework used by the governing body to secure accountability from the citizens. These historical governance and accountability experiences in South Africa bear a strong resemblance to zeitgeist that applied in English monarchical rule (Dubnick, 2002, Hartslielief, 2008), where citizens were expected to give account to Izimbizos Chief. It is clear from the discussion in this thesis concerning the accountability approach of the monarchy that the principles of accountability evolved from early and more limited record keeping; that is, to gain an account of performance derived from resources controlled by government. But in this thesis the government is seeking an account for resources it provides, but it, in turn is required to give an account to the electorate which assigns power on resources to the government.

This thesis focuses on accountability relationships managed by contemporary South African government organisations, rather than looking at previous structures where accountability is given by citizens. In the monarchy and tribal rule, accountability relationships could be analysed with less difficulty since there were few players. In contemporary governments, accountability relationships are analysed with more stakeholders playing various roles. But more importantly, in the contemporary government, accountability is based on performance rather than keeping record of resources and it is this part that underpins analysis in this thesis.

2.2.1. Contemporary governing and accountability

There are many countries where the monarchy's role has been replaced by governments elected democratically by citizens. This focusses on such democratic society. The accountability relationship has also evolved with the shift of responsibilities for public services. The land and its resources are seen to belong to citizens and as a result accountability is expected from government to citizens. The use of the term accounting in relation to accountability has also been transformed over time (Harlow, 2002). This shift from 'record keeping' to a broader public accountability has been sharpened by reforms relating to new public management (Hood, 1995).

The focus of accountability now has less to do with whether properties and other resources are well kept, and instead emphasizes accounts that assess what has been achieved with the use of the resources delegated by the electorates (Hood, 1995). In this thesis, government accountability is explored and analysed in relation to expected performance. The provincial governments studied - the North West (NW) and Gauteng (GP) provinces - Like all other provinces in the country have a constitutional responsibility to provide citizens of the province with public services (Constitution of the Republic of South Africa Act 1996, Chapter 6). Public services are financed by taxes levied by government on economic activities ultimately by democratic permission of the electorate. All government institutions are expected to give an account on the use of public funds, on the government process of service delivery and on the results of their use of resources.

In Bovens' (2007) classification of accountability relationships, the accounts expected from the governments include financial, procedural and performance accountabilities. In the classification by Bovens (2007) of accountability relationships, these three types of accountability require the account giver to account for their conduct. Bovens' (2007) classification of accountability relationships is discussed in detail later in this chapter under the section on 'types of accountability relationship'. In Table 2.1 various accountability relationships based on Boven's analysis (Bovens, 2007). The concept of accountability for results or performance accountability from the use of available resources is discussed later in the chapter.

2.2.2. New public management and accountability

Hood (1995) describes the adoption of a private sector-oriented management philosophy generally termed "New Public Management" (NPM), which became influential during the 1980s particularly in the countries belonging to the Organisation for Economic Co-operation and Development (OECD) (Gruening, 2001b). During these years many OECD countries aimed at shifting government accountability from process and the use of finance to results-based accountability. Many

of these governments were accustomed to a government accountability procedure where the process of government activities and use of public finances were of greater importance than results attained from resources. Before these general moves towards adopting NPM, the government accountability approaches were generally based on the principles of what has been labelled as 'progressive public administration' (PPA) by Hood (1995) which other researchers call the 'bureaucratic paradigm' (Lynn Jr, 2006) or 'traditional public administration' (Lynn Jr, 2001).

Progressive public administration was seen as being ineffective for two main reasons of 1) distinguishing public management from private management and 2) focusing accountability on government processes, led to 'progressive public administration' being seen as ineffective for public services. The introduction of NPM in public administration reversed the progressive management principles which commonly informed the thought of OECD governments prior to the arrival of discourses on NPM (Hood, 2001). Many governments did not want to align management activities with those of the private sector, and preferred accountability based on process rather than on performance. NPM practices were introduced in the United Kingdom during Margaret Thatcher's administration and in local government in the United States in the late 1970s and the early 1980s (Gruening, 2001a). This change supplemented to PPA or traditional public administration management practices and brought with it a greater use of private sector management practices.

The result was to shift government accountability away from process towards a greater focus on results attained. The NPM was argued by its supporters to improve productivity and governance in the government sector (Demirag et al., 2004). The paradigm shift in public administration experienced by many of the OECD countries in the 1980's was not experienced in South Africa's public administration until the end of the twentieth century. The delay was attributable to political instability affecting the country (Cameron, 2009). South Africa was relatively isolated from global trends due to isolation and other prohibitions preventing participation in public administration discourse. These sanctions

resulted from the refusal of a plea from the political opposition parties to the then apartheid government to change the governing laws in favour of all citizens. Such change would have overturned a system of apartheid which favoured only a small minority. International organisations like United Nations and many governments put pressure on the apartheid government administration to reform its laws (Wines, 1994). Post 1994 government administration has seen the introduction of several of NPM strategies.

2.2.3. South African and public administration accountability

The literature that analyses South African government accountability arrangements prior to apartheid is less extensive than those analysing accountability arrangements in the current administration. Harris (2000) argued that some of the apartheid government documents and processes were destroyed prior the end of apartheid in the early 90's. Harris (2000) refers to the elimination of policies explaining government processes. There is however literature and unpublished data that argues that the apartheid government had a parliamentary democracy (South African Exchequer and Audit Act, No. 66 of 1975). This view meant that the government did not need to be accountable to citizens or any other groups except the minority had the right to rule. It is not easy to determine whether accountability was achieved and how the exact processes were implemented due to the limited literature.

Such arguments may be scarce because they are difficult to set out with any academic rigour. The late 1990s saw the introduction of government policies (e.g. Public Finance Management Act 29 of 1999) by the South African government which were meant to steer public administration practices towards being more aligned with their global counterparts. In particular, the 1997 White Paper '*Transforming public service delivery*' was intended to steer South African public administration towards new public management reform (Tshandu, 2010). This White Paper is called a 'White Paper of transforming public service' (Skweyiya, 1997a). The white paper led to the introduction of the concept of *Batho Pele* (people first) legislation. This catch-up approach by South African public administration has been in place for a number of years now and has

produced a mixture of results with the country attempting to achieve similar standards to developed countries.

The new public management practices brought hope to many in the South African system (Tshandu, 2010). A more detailed analysis of literature on accountability and of the different definitions that are covered in the thesis is provided at APPENDIX E.

2.3. Modern government accountability

In this section the concept of performance and accountability in public administration is explored and integrated into the approach of this thesis. The discussions in this section use terms such as government accountability, performance and the principal agent model. A clear association between the meanings of these terms as they will be used in this thesis is set out in this section.

Understanding of Accountability

Many researchers argue about the difficulties and ambiguity in understanding public sector accountability due to various reasons. Some argue that the context in which accountability is assessed affect its description and understanding (Day and Klein, 1987), (Behn, 2001), (Dubnick, 2002) and (Hale, 2008), so that it cannot be understood properly divorced from its environment, others argue that accountability has different meanings to various role players such as account giver and account receiver. Details of the researchers' views are given in this section. Some of the concerns raised by these researchers are also raised in the thesis by interviewees as reasons for weaker accountability in government, as analysed in chapter four, five and six. But for the thesis I use the principal and agent model to navigate within these concerns to understand government accountability.

As argued in previous sections, accountability is a popular concept in both public and private sector management literature (Bovens et al., 2008). Bovens notes:

"As a concept, however, 'accountability' is rather elusive. It has become a hurrah-word, like 'learning', 'responsibility', or 'solidarity', to which no one can

object. It is one of those evocative political words that can be used to patch up a rambling argument, to evoke an image of trustworthiness, fidelity, and justice, or to hold critics at bay."

Bovens' argument is similar to Hale's (2008) point that accountability is described by the context and environment in which it is implemented and defined. In addition Hale (2008) suggests that:

'Accountability, like art, it is more recognised than defined'

Other authors argue that the concept of accountability is a relationship in which there are expectations of 'giving' and 'receiving' an account between different bodies or individuals (Stapenhurst and O'Brien, 2008). Stapenhurst and O'Brien (2008) view accountability as a process of the account giver providing an explanation for their action, or lack of action, to the account receiver. The action (or lack of it) relates to activities (or performance) that would have been agreed between the provider of explanations and the person expecting the explanations.

Stapenhurst and O'Brien's (2008) description of accountability is taken into consideration when devising an analytical approach for this thesis. In this thesis I explore whether provincial government departments give explanations for their actions. It is of interest to determine whether the process of government accountability to citizens, the legislature, national government, accountability institutions involves giving an explanation for actions or lack of action. Stapenhurst and O'Brien's (2008) approach to accountability places emphasis on government institutions through their executives giving an account on action. In this thesis the process of analysing accountability take into account actions taken by those receiving account.

Accountability as a process

The approach taken in this thesis to accountability is that of a process where there is an initial understanding between those expected to give explanation and those expecting to receive such explanations, and further commitments made by both parties to

redress accountability. The process involves examining government accountability beyond giving explanations on actions and elaborating on further actions taken after that accounting. The thesis explores government performance accountability to citizens, legislature, national government, accountability institutions involved and whether there are account giving expectations that initiate a process of accountability. There are other approaches to accountability on the part of government that were explored before the Stapenhurst and O'Brien (2008) approach and can also be found in the literature.

According to Behn it is not easy describing accountability as it means various things to different people, including cost control and, for professionals adhering to ethical standards. But Behn argues that accountability in one way or the other is achieved in a process. Behn (2001) reflects accountability both from the perspective of account 'holdee' or from account 'holder'. Both the holder and the holdee may interpret the phenomenon differently. From either perspective government accountability is about giving explanation for expected actions. In his approach to accountability, Behn (2001) argues that interest groups understand the concept according to their individual experiences. Such interest groups include both those being held to account and those that hold others to account.

These experiences are related to the activities of interest groups within government institutions: either the experience of being held to account through political or administrative accountability or as legislature members and citizens demanding accountability. According to Behn (2001) the account holdee view of account is as a form of punishment by the account holder. The account holdee will have a particularly strong experience of this in cases where the expected performance is not attained. But from the point of view of the accountability holder, accountability will entail expecting explanations from the holdee on agreed actions (both directly and implication) without necessarily focusing on the punishment for not achieving agreed actions.

Various roles in government accountability

Hale (2008) who cites Schedler (1999) in looking at accountability from an 'answerability' and 'enforceability' point of view, argues that it is not always clear who is accountable to whom amongst different roles within the general framework of government accountability. Those being held to account are often not clear on what accountability is and what is expected from them. They expect those holding them to account, to indicate explicitly what is expected of them in terms of accountability. Behn (2001) further argues that some of these ambiguities in government accountability are due to the continuous reform of roles for public managers and politicians in public administration. These reforms are brought into public management by different spheres from continuously changing political environments, academia and the expectations of public institutions from other interest groups.

Hence this thesis attempts to identify and clarify ambiguities in government accountability in the context of provincial government. Often government institutions argue that they give account as expected but from the point of view of the account holder the account given appears unsatisfactory. In the thesis, Behn (2001), Hale (2008) and Schedler (1999) present arguments on government accountability that raise questions about roles played by account holder and holder is explored. Lack of clarity about roles between the account holder and holder in government accountability raises concerns as to whether accountability is attained as expected. Account holders have various expectations during the government accountability process, but in the initial stages of accountability such roles between the account holder and holder are not always clarified.

The lack of clarity on roles leads to the conclusion that there is no comprehensive accountability by government institutions. There has been growing frustration in recent years amongst many citizens in South African provinces who complain about the lack of government accountability and poor service delivery (Jain, 2010). These frustrations are demonstrated through rapid increase in recent years of public riots and in some cases reduction in the number of votes

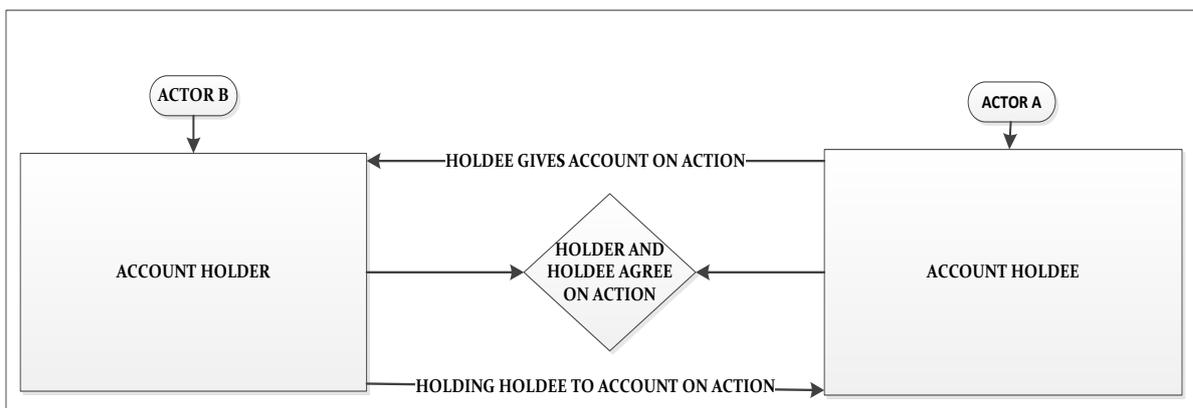
for the ruling political party in recent local government elections. In responding to citizens' concerns, government departments' representatives argue that they regularly produce accountability reports and make presentations to various accountability receivers. Departments further use other accountability methods such *Izimbizos* in order to give account to citizens about performance and the use of public finances.

Representatives of government institutions argue that citizens do not often make use of the account given to them to engage government institutions on specific concerns. As a consequence citizens may protest (or riot) about the lack of accountability and poor service delivery, even if government institutions have provided accounts of progress in improving service delivery through reports and presentations. This raises a question about how provincial government departments can account for their performance to the public. This thesis subsequently explores the mechanisms used by provincial government to give account to citizens. Stewart (1992) describes government accountability as 'giving an explanation' and as 'being held liable' for a given conduct. Stapenhurst and O'Brien's (2008) description of government accountability in some way reflects on earlier views by Stewart (1992).

In earlier paragraphs, we noted that Stapenhurst and O'Brien's (2008) view of accountability is about giving an explanation for actions to those expecting the account. But Stapenhurst and O'Brien's (2008) approach and a critical part of Stewart's (1992) approach to accountability, concerns the holding of account of those giving account for their actions. It is this question that this thesis also explores in relation to provincial government accountability. Moreover, Stewart's (1992) view on government accountability portrays accountability as a process of two actors engaging with each other on accountability - actor 'A' (account holdee) giving account to actor 'B' (account holder). Actor 'B' then holds the actor 'A' liable for not attaining agreed actions (performance).

In this description both actors 'A' and 'B' are expected to agree on actions (performance) to be undertaken by actor 'A'. But this process of accountability is preceded by an agreement between the actor 'A' and 'B' on actions or activities (performance) about which the account would be given. Figure 2.2 illustrates the process of describing government accountability as explained by Stewart (1992). Both actors agree on how 'A' would be held liable by 'B' subsequent to an account being given.

Figure 2 1 Accountability process by Stewart (1992)



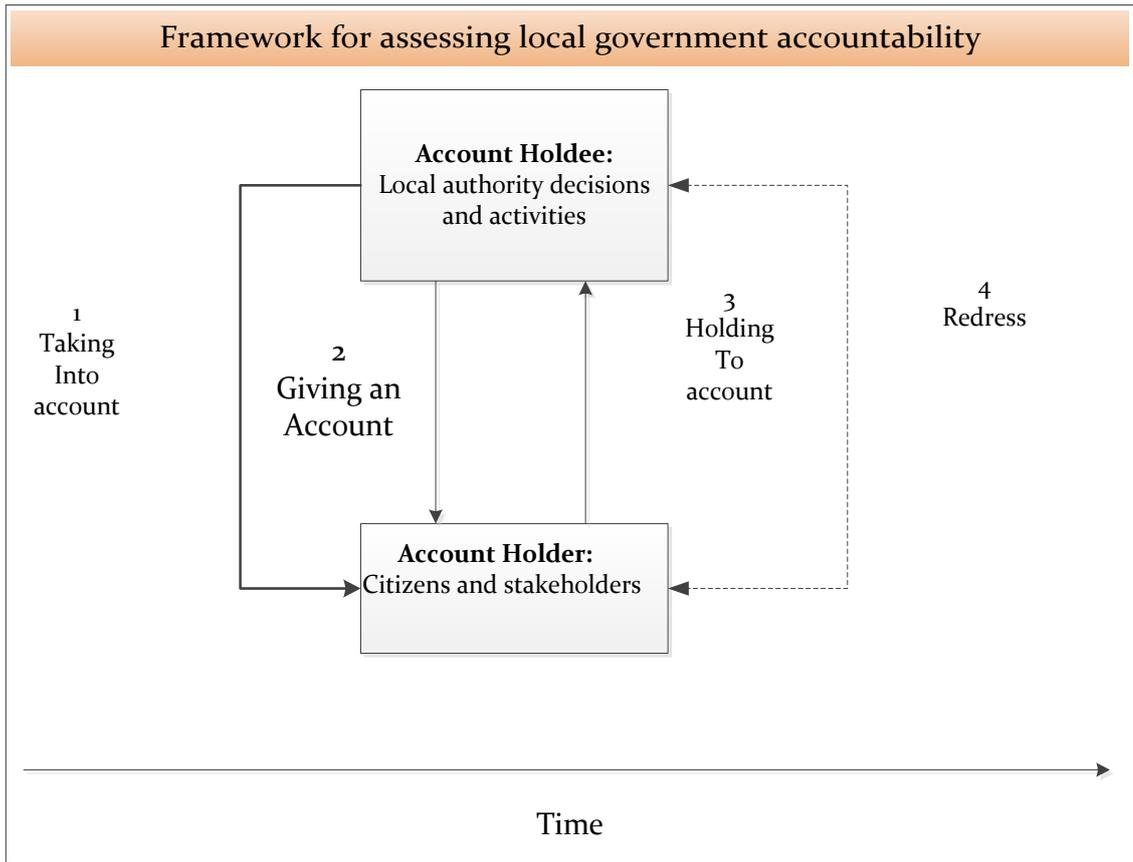
Source: Adapted from (Stewart, 1992)

2.3.1. Ashworth and Skelcher approach to accountability

Ashworth and Skelcher's (2005) view on government accountability is to split the process into four interdependent and chronological dimensions. They argue that each dimension of accountability is dependent on the prior element to fulfil the process of accountability. The accountability dimensions are 'taking into account', 'giving an account', 'holding to account' and 'redress' (Ashworth and Skelcher, 2005). The four dimensions and their relationships are reflected in Figure 2.3. Four dimensions of accountability are numbered chronologically based on their order in the accountability process. 'Taking into account' is the first accountability step and it is shown by step '1' in the diagram, with the others three dimensions shown as '2', '3' and '4' respectively. There should at least be two groups engaging with each other for this approach to hold: the account holder and the account holdee.

The accountability process describes an initial consensus and an understanding between the holder and the holdee on the expectations of accountability. Ashworth and Skelcher (2005) use this approach in their assessment of local government policies in different communities around England. This approach was developed from previous work by Ranson and Stewart (1994) in their study of public administration. The approach is an extension of the Stewart (1992) approach to government accountability. The focus of Ashworth and Skelcher's (2005) government accountability approach is on citizen involvement in government activities, and how citizens influence the decisions that affect society. Ashworth and Skelcher's (2005) four dimensions of accountability are described below, and relate to the investigations which comprise this thesis.

Figure 2 2 Framework for assessing local government accountability



Source: Adapted from Ashworth and Skelcher (2005)

2.3.2. Four accountability themes

'Taking into account' relates to the extent to which government officials and institutions involve other government stakeholders' in determining government policies and priorities (Ashworth and Skelcher, 2005). It is in the initial step of accountability where government decisions are influenced by citizens, policy makers, legislatures, academia and other interest groups. In assessing accountability in government institutions, Ashworth and Skelcher (2005) explore the extent to which the inputs of different stakeholder groups are taken into account in government decisions. This is particularly relevant to decisions concerning what would constitute the performance that is to be pursued. In this dimension of accountability, government officials and agencies are expected to understand the interests and priorities of different interest groups (citizens and others), and how these interests and priorities could be represented in government activities.

In this thesis, research participants from government and non-government institutions are asked to indicate whether the planned activities, which would constitute performance, are influenced by groups other than the management level of institutions. The aim is to determine whether the government departments of the South African provinces in question, take into account non-governmental interest groups views when taking their decisions. It may also be possible to determine whether the performance of government departments and their other activities are influenced by parties expecting accountability, and how these influences are determined. The notion of 'taking into account' as an initial stage in assessing accountability is used in the understanding of accountability in the North West and Gauteng provincial governments.

'Giving an account' is the second stage of the Ashworth and Skelcher (2005) model where government officials, both politically and non-politically appointed, give explanations for their actions. These could be explanations for expected or agreed actions between the principal and the agent, and also for actions taken by government institutions and agencies that were not agreed upon e.g. additional work done by government agencies intended to help enhance government performance. Account is given to interest groups in various ways. 'Giving an account' follows the 'taking into account' dimension because for an account to be given there should have been an agreement between account giver and receiver on the activities under account. These initial engagements created both tacit and literal obligations for the account to be given. 'Giving an account' may constitute the move towards government transparency about processes and activities undertaken during spending periods.

The third dimension of accountability in Ashworth and Skelcher's (2005) model is the 'holding to account' of those who have given account. This is a process undertaken by those expecting an account from government officials. This dimension of accountability is more important in cases where the actions expected to be performed by government department officials have not been realised, or have been delayed. The account concerned in the context of this thesis is given to citizens, legislatures, central government, the premier of

the province, and other constitutional bodies that may serve to enhance good governance in government institutions. It is these interest groups which may take action in the light of an account being given to them by provincial government departments and other government agencies.

Actions to hold government departments to account through interaction with the officials who work for them may differ based on who is taking the action; for example, citizens may decide not to vote for individuals who could not deliver the promised services. The fourth dimension, which completes the process of accountability, is 'redressing' poor performance which may have been experienced by government service users and citizens in general. 'Redress' concerns remedial actions agreed between government institutions in cases where the performance of government services provided has not met the expected standards (Ashworth and Skelcher, 2005). The notion of redress is also connected to how the complaints of citizens and other government service users are addressed. Such complaints are to be addressed by the government agencies concerned, to the satisfaction of the complainant.

All interviewed participants in the thesis are given an opportunity to give their thoughts and understanding of accountability and what it meant to their own positions and institutions. The South African constitution requires that all government departments regularly produce financial reports and performance reports, and make them publicly available for scrutiny and to inform interested stakeholders. This is one form of transparency and accountability in regard to government activities, and is associated with the second dimension of accountability in Ashworth and Skelcher's (2005) approach, 'giving an account'. An account is given by government departments (officials) in order to fulfil the concept of accountability.

2.3.3. Accountability in public sector: South Africa

As a measure to transform public administration management according to the philosophy of new public management, South African President Thabo Mbeki introduced legislation to phase in the NPM practices.

Being the actual framework on public sector transformation Batho Pele has become one of the mechanisms in government policy framework that is leading the transformation agenda for the South African public sector. At the heart of Batho Pele is the notion that service users are to be given priority. Citizens are to be given all due attention when seeking to access government services from delivery points, while government officials have to make sure that they provide a high standard of service at all times. These are some of examples of how Batho Pele is intended to transform government institutions by focusing on performance instead of process.

This would in turn improve the standards of services provided by the government and its agencies. In this thesis, the 'redress' dimension of accountability presented by Ashworth and Skelcher (2005) is associated with the Batho Pele principle. 'Redress' is intended to improve the quality of services rendered by government and its agencies. The Batho Pele model is discussed in detail in chapter seven of this work. In another approach to describing accountability, Parker and Gould (1999) quote Roberts and Scapens (1985b) in describing government accountability as a process of providing explanations for government performance in response to citizens demands. This process is followed by actions taken by those demanding explanations for non-action by government institutions. In this thesis, employees of provincial government departments explain the process of accountability in its involvement with the legislature, citizens, and other stakeholders.

The process of government accountability is further investigated to determine whether, subsequent to the explanation given, there are appropriate actions to be followed and by whom the actions are commissioned. In cases where actions are not taken, the remedial mechanisms that fulfil government accountability are investigated. There are other arguments that suggest government accountability can be achieved through providing an explanation of action without actually commissioning remedial action in the light of non-performance. However it is difficult to see what function accountability for government performance would serve if remedial actions against non-performance are not considered. Sinclair (1995)

emphasises that the environment in which accountability is described could also bring confusion to the meaning of the concept.

For the purposes of this thesis, the meaning of accountability has been determined by how it is being used and understood by individual stakeholders. Understanding accountability in relation to how it is used is an approach that has the potential to widen the process of data collection and analysis in this thesis. This approach is important when taking into the consideration that participants' understanding of government accountability is informed by the different environments. The existence of differing views in varying contexts may also facilitate the identification and analysis of accountability descriptions and so extend the literature on accountability. In the initial stage of data collection for this thesis, subjects are given an opportunity to explore their understanding of government accountability.

In order to analyse and explore government accountability in the thesis, the performance commitments of provincial government departments to various stakeholders (i.e. national government, provincial legislatures, provincial citizens, and provincial executive council and accountability institutions) is compared against their own accounts of policy and action decisions. This is performed by asking questions to interviewees about how government departments describe and then verify whether they have met their commitments to stakeholders. The responses allow an analysis of the common ground existing between public managers in their understanding of government accountability. Establishing common themes from which the perspectives of research subjects are analysed helped to limit disparities in the analysis of government accountability.

The approach used in drawing out the understanding of the research subjects employed appropriate and consistent data collection instruments. The instruments further guide the analysis to limit any ambiguities in various understandings. This thesis seeks to minimize the ambiguities and concerns surrounding government accountability raised by researchers like Parker and Gould(1999)

and Sinclair (1995) by comparing the views of similar research interviewees from two provinces. The data analysis approach is underpinned by a comparison of the views of the stakeholders of the North West and Gauteng province in regard to accountability in public management.

2.4. Principal-agent model and accountability

2.4.1. Principal-agent model context

Wood and Waterman(1994) described the principal-agent model, introduced in the early 1980's, as a management framework that makes assumption that politically elected officials (principals) have incentives to control bureaucracy (agents). According to Clarke (Clarke, 2007) the principal-agent model is a framework used in governance and management literature to understand the relationship between 'principal' and 'agent'. Principal is the owner of resources to be used by the agent to enhance the principal interests. In Clarke's (2007) description of principal-agent model argued that it should always be clear who the principal and the agent in the relationship. The principal has activities to be done but cannot do them himself due to either a lack of skills, knowledge, time or other capabilities. On the other hand, the agent has skill, knowledge and time to do what the principal cannot do for himself (Wood and Waterman, 1994). The principal delegates his responsibility to the agent so that the agent can perform them on the principal's behalf(Bovens, 2007).

In the principal-agent model, organisation duties and responsibilities are reduced to two roles: the owner who is the principal and the manager who is the agent (Daily et al., 2003). The owner provides resources and management systems to the manager, the latter makes use of resource and management systems to provide services and reports to the owner. But the owner further incentivises the manager not to deviate from his duties. This relationship is often regarded by other researchers as a contract between the principal and the agent. Even though the contracts between principal and agent are regarded as mechanisms that can be used to reduce principal-agent problems, most contracts contain

various problems. Problems associated with the principal and agent relationship are known to many scholars as 'the agency problem' (Besley, 2006) - this is discussed in detail later in this chapter in section principal-agent model problems.

In this thesis, I do not make use of the full principal-agent model. The principal-agent model in the thesis is integrated within the PATIGAHAR approach and used as part of the analytical framework to understand and conceptualise various accountability relationships. The exploration of provincial government performance accountability in the thesis is based on the principles of this model, where there exists an account holder who is agent and an account holder who is a principal in the accountability relationship. Hughes (2003) defines the principal-agent model as an economic theory that seeks to explain the 'divergence' between the managers and the owners of resources. According to Hughes (2003), the ability of the principal-agent model to explain differences between the agent and principal can also lead to the development of appropriate incentives that seek to minimise perceived conflicts.

It is these incentives that are meant to influence the agent to adopt interests similar to that of the principal when conducting activities on their behalf. But in many principal-agent relationships the incentives to the agent have not been properly thought out and therefore have not reduced agency problems. Summer (1991) believes the principal-agent model to be an economical model that can be used to analyse the lack of information sharing between the principal and agent. The model looks to improve communications between the agent and principal through to the advantage of the principal. The agent has access to private information otherwise unavailable to the principal without the co-operation of the agent. The principal-agent model provides a model capable of studying the relationship between service users and service provider. The services provided to the users are generated with the users' resources.

The service users are defined as principals while the providers function as agents. Both the principal and agent have an interest

in the services to be provided, although while the principal has expectations in regard to the services to be provided, the agent may prioritise the serving of his own interests according to Summer (1991). The principal and the agent maintain an uneasy relationship; agency problems that are similar in both the business sector and government sector. Nonetheless, the government sector is exposed to more problems than the business sector due to the existence of multiple principals, multiple objectives and multiple desired in the government sector with potential interests to be served by one agent.

Principal-agent model and accountability

This thesis uses the literature on the principal-agent model to explore various ways in which provincial government accountability is analysed. For the purposes of this thesis the principal's views on provincial government accountability are analysed in terms of the problems of accountability with the agent. Basically the aim is to determine whether the agents are expected to receive the mandate from the principal and whether account is achieved subsequently. In the thesis there are multiple stakeholders considered to be principals including citizens, national government, provincial legislature and accountability institutions. Provincial government is considered to be the agent to give account to these multiple principals. Bovens (2007), Stapenhurst and O'Brien (2008), Behn (2001) and Stewart (1992) all suggest that accountability should be explored from the perspective of an agent and principal.

In this light, for government performance accountability to be analysed and studied there should at least be one party (principal) demanding or expecting accountability while the other party (agent) gives accountability. According to Bovens (2007), in addition to giving descriptions of the process of accountability, it is equally important to clarify the relationships that create the expectations of accountability using principal-agent model. For accountability to be analysed and understood, the relationship needs to be explored between institutions (individuals) giving and receiving accountability (Roberts and Scapens, 1985a). The clarification of relationships amongst 'individuals' would seek to answer questions

including: to whom is accountability given? Who should give or be held to account? Is there a timeframe when these accounts are expected? And what does the accountability concern? The principal-agent model has been used to describe and study relationships between equity owners and managers (Eisenhardt, 1989).

The model describes a relationship between the 'principal' and 'agent' with the principal expecting accountability from the agent upon his use of allocated resources (Laughlin, 1996). The principal-agent model was initially introduced by private sector management researchers trying to understand the relationship between the managers and owners of economic resources. Later in the years the principal-agent model was widely adopted within public sector literature (Mayston, 2003), (Hughes, 2003) for similar reasons. The model is used to explore accountability problems in government between those who are seeking and those who are entitled to that accountability (Mayston, 2003). In his study of 'governance problems' in the public sector Bertelli (2012) uses the principal-agent model as a framework for understanding accountability arrangements. The accountability arrangements thus take place between government institutions (seen as 'agents') and government service users (citizens and others) regarded as 'principals'.

Principal-agent model problems and public sector

The principal-agent model may be used to explore the relationship between government service users and service providers with both recognising that the relationship may at times create unintended problems for both the principal and the agent. Some of the common problems associated with service delivery described through the principal-agent relationship include the incidence of self-serving action by the agent when a conflict of interest arises, and situations where agents have access to information that the principal does not have (also known as asymmetry of information) as well as hidden actions or moral hazards (Bertelli, 2012). However these problems associated with principal-agent relationships are not part of the accountability analysis for this thesis. This is due to the fact that the thesis does not look at principal-agent theory but uses the model to explore accountability.

The aim of the thesis is mainly to analyse and assess the extent of accountability between principal and the agent. The popular problem that exists in a principal-agent model is, that agent is assumed to deviate from the principal's interest (Bertelli, 2012). The theory of the agent deviating from the principal's intentions has been criticised by other scholars; for instance Davis et al (1997) argue that that governance in many institutions both private and public are influenced by agency theory assumptions. However, Davis et al. (1997) argue that it is not always the case that agents pursue their own interest. The stewardship theory suggests that managers (agents) should be seen as protecting the interests of the principals. Davis et al., (1997) suggest that the stewardship theory could be explored as an alternative explanation for the relationship between managers and equity holders.

The argument is again that managers are not always driven by their own interest, as the agency theory suggests, rather relate their personal interests to that of the principal (Clarke, 2005). Mayston (1993) argues that the principal-agent model is better suited for profit-driven organisations while still suggesting the adoption of the model by government institutions. Mayston (1993) adds that, instead of a profit drive like in the private sector, higher performance can be the key driver for the public sector. The substitution of performance for profit stems from the view that government should be concerned about providing public services efficiently. According to Mayston (1993) the use of public finance creates an environment for the public and government service providers to be the principal and agent respectively.

Having a principal and an agent in a relationship should create an expectation of giving and receiving an account. This relationship often encourages the principal to incur more expenditure in making sure that there is an environment of accountability.

Principal and agent roles in accountability

In contrast to the use of principal-agent model in government institutions, Kassim and Price (2005) bring together research that

advocates the use of the principal-agent model together with a clear role played by various stakeholders in exploring governance and government accountability. In their analysis of the consequences of institutional theory for the successful implementation of multidimensional performance measurement and management in the public sector, Brignall and Modell (2000) argue that it is important for different stakeholders to understand their role in the principal-agent model. There should be both internal and external stakeholders exerting pressure in the organisation to ensure that the principal-agent model is effective in governance and accountability.

For both the external and internal stakeholders there should be some sort of accountability from the organisations. In the thesis, I combine the principal-agent model with an adaptation of the Skelcher-Ashworth framework for accountability to develop the PATIGAHAR analytical model, which includes the classification of different respondents into either principal or agent. Respondents can either be principal or agent depending on how they are viewed, and this selection has been determined in accordance with their responses and relations with provincial government departments. The views of accountability between the principal and the agent are contrasted against each other in the discussion in chapter eight.

2.4.2. Governance issues and principal-agent model

There are governance and accountability problems that are inherently associated with the principal-agent relationship. The asymmetry of the information issued and passed between the principal and agent arises from the circumstances surrounding the availability of information between the principal and the agent. The agent often has access to information about activities they should undertake on behalf of the principal. Having this privileged information creates unease for both principal and agent over whether the agent will use information for personal gain. The fact that the agent is being mandated by the principal to undertake certain functions and activities that the latter cannot do for himself creates the opportunity for exploitation according to Bertelli (2012).

The principal-agent relationship can also be used to understand the relationship and service delivery engagements between agent and principal where the principal provides resources and an accountability structure to the agent, from whom performance is to be delivered according to certain expectations. This meant that government managers were expected to manage public institutions using private sector philosophies. The key private sector management concept adopted is that the expectation of accountability from public managers should be based on performance rather than the process and inputs. Public managers are then allowed to perform activities with minimal interference from the citizens and other principals deemed by the NPM system. Just as many problems were experienced principals around the management of private equity by an agent, similar agency problems mushroomed in the public sector (Smith and Otto, 2011).

The problems associated with the principal-agent model had been in existence prior to the introduction of the NPM but were quantified and contextualised by the new approach. It is important to reflect that there are many compelling reasons why the principal would rather have the agent providing service on their behalf instead of performing the activity themselves. Some motives include, but are not limited to: lack of time and resources by the principal; lack of skill and knowledge; and problems of co-ordination. Moreover, we can also note on the part of the agent that: the agent often has expertise in the field of service delivery and is in a better organisational position to provide services, and some agents will have a proven record in performing the activities in question and will have knowledge that is lacking on the part of the principal. For these reasons agency problems exist everywhere (Bertelli, 2012).

Information asymmetry and accountability

Ferris and Graddy (1998) argue that information asymmetry is the source of public management problems related to the efficiency of public service delivery and accountability. Their argument is that public service users, mainly citizens, rely on elected public officials to provide efficient services and ensure good governance. In this thesis' context, where provincial government institutions

are agents, the public managers who act as their representatives are commonly seen as having more knowledge about government performance and related activities than the citizens. Various stakeholders regarded as principals do not have access to government activities and information as much as government institutions have access through their representatives. The principals mainly rely on reports and information given to them by the agents as accountability.

The lack of access to details of provincial government activities by citizens and other principals means provincial government is seen and treated as an autonomous body from other spheres of government and related institutions. But because provincial governments have more information about government activities than citizens and other principals, there is a risk of the agent (that is government institutions) manipulating information about government activities, because of information asymmetry. On a different argument, Waterman and Meier (1998) argue that the principal-agent model use in public sector is often exaggerated with the problem of information asymmetry. They argue that the principal agent model could not be easily generalised in government sectors due to varying relationships between politicians and administrators.

Knott and Miller (2006) argue that the advantage or disadvantage of information asymmetry is among the three main problems facing any principal in any principal-agent relationship. For the principal-agent relationship to benefit both the agent and the principal it is for the principal to create systems and structure within which the agent performs his or her functions. Having government departments being accountable at frequent intervals may minimise potential asymmetry of information between principal and agent. The reduction of costs associated with information asymmetry in the principal-agent model is at the heart of this thesis. The thesis explores the sharing of information between the provincial government, citizens' provincial legislatures, the treasury, accountability institutions and national government as form of accountability. Whether these principals regard provincial government as an agent in the delivery of public services and

accountability is a different argument altogether, but for the purpose of this thesis provincial government is considered as agent.

Section 2.5 government performance and accountability in this chapter seeks to clarify the classification of agent and principal. The principal-agent literature in analysing this information problem associated with principal and agent looks into information management systems put in place that minimises the lack of information from the agent. As part of this thesis, I analyse accountability frameworks that are in place to enhance both the information from departments and the process of accountability. There are other problems associated with the principal-agent model like, hidden action and self-serving interests by agents. These problems would not form part of the thesis discussions. This is attributable to earlier argument that the thesis does not explore principal-agent theory relationships but accountability between the principal and agent.

2.4.3. Multiple principal and agent relationships

In other literature it is suggested that the agent's behaviour in the principal-agent model may be affected by lack of clarity concerning the principals' expectation in accountability. Often there is more than one principal who is expecting accountability from a single agent (Knott and Miller, 2006). Hughes (2003) advocates the application of the principal-agent model to the public sector, but also argues that it is often difficult to determine who is the principal in comparison with the private sector. In the public sector there are various interests groups regarded as principals but each of them has their own expectations from the agent. The existence of multiple principals means that there is a proliferation of performance expectations in service delivery and accountability. These multiple expectations from various principals create uncertainty on the part of the agent (Hughes, 2003).

Public managers as agents are often subject to multiple expectations as they mostly serve more than one interest group which can be classified as being a principal (Waterman and Meier, 1998). Knott and Miller (2006) argue that multiple principals serve incompatible

purposes and perpetuate the problem of self-serving agents. Hughes (2003) pronounced on multiple principals in the principal-agent model three years earlier than Knott and Miller (2006), arguing that having multiple principals increases agency problems since expectations vary. In summary, agency problems lead to questions about whether the agent is adhering to the accountability principles as agreed with principal. In other cases, the agent may play the principal's role in the principal-agent model. Here the agent has a relationship with both the principal to whom they should be accountable and also an agent from which they should receive account.

In such circumstances the agent plays a double role and this is maintained by the varying nature of the relationship between principal and agent. For example, the government may be seen as the agent of the legislature, but may also serve as the principal to service delivery agencies which are nominally accountability government departments. Having multiple principal-agent relationships often creates different expectations on the part of various agents and principals and can often lead to poor accountability from either the agents or the principals. In this thesis, through their representatives, provincial government departments have a relationship with citizens, provincial legislatures, national government, the Premier and accountability institutions that expect public services to be subject to good governance and accountability.

All these interest groups are classified as principals in the context of this thesis. They have interests in provincial government accountability and provision of public services to local citizens, a fact that is further substantiated by the type of the relationship they have with the provincial government. They all expect a certain level of accountability from the provincial government. Some of the principals would complain about the provincial government following performance mandates that are not agreed with their principals. This is attributable to lack of clarity on expected performance in various areas of service delivery, and may reflect a tendency for the employees to pursue choices as agents who best reflect their

own interest amongst the competing demands of multiple principals. In the South African provincial government context, whether the provision of services is outsourced or provided in partnership with external agencies, accountability is expected from the provincial government departments.

The chances of multiple principal-agent relationships are minimised by having one accounting officer in every provincial government department (Public finance management Act no. 01 of 1999, Chapter 5). But some of the principals in this thesis also play the role of the agent; the Office of the Auditor-General (AG) is appointed by Parliament to demand an account from the provincial government. In his relationship with provincial government, the AG is seen as the principal but he may also be an agent to Parliament. Since this thesis focuses on performance accountability where provincial government is agent with various stakeholders as principals, the existence of multiple principal-agent relationships is also explored with both the agent (provincial government) and the principals (AG, PSC, Provincial legislature, accountability institutions and others).

2.4.4. Alternative approaches to principal-agent model

There are other governance theories that are often used to understand accountability and the extent of governance in private and public management. These other governance theories are: managerial hegemony, stakeholder theory and resource dependency theory (Clarke, 2008). However these governance theories are not considered in detail in the accountability approach of this thesis as they are not comprehensively representing the research objectives. Stewardship theory is the main alternative approach used to understand and explore public service delivery and government accountability. Davis et al. (1997) suggest that the stewardship model could be used to study the accountability relationship between citizens as service users and government institutions as service providers.

Unlike the principal-agent model which assumes conflict of interests between agents and principals, in the stewardship model public

managers are seen to be concerned with the wellbeing of the service users to whom they are accountable (Daily et al., 2003). The stewardship model is often criticised by advocates of the principal-agent model who argue that, as agents, service providers are often distracted by personal interests while providing services to the users, and that this adversely affects accountability, regardless of whether it involves stewards or the agent (Daily et al., 2003). But Kao (2007) argues that the steward is often seen as the extension to the principal, in that the steward position enables the steward to make decisions on behalf of the principal without consulting the principal. The decisions taken by the steward on behalf of the principal are binding for both of them, with accountability expected from the steward.

The stewardship model focuses on the importance, on the agent's part, of fulfilling the expectations of public services for citizens and other service users by government departments as stewards. Daily et al. (2003) argues that the stewardship model does not make agents as selfish as the principal-agent-model seems to suggest of agents. They argue that, in stewardship model, the agent makes decisions that take into account both the principal's interests and their own interests if pursuing a personal agenda. The attainment of service delivery mandated by the citizens satisfies the stewards' responsibility. Davis et al. (1997) further argue that agents have interests that are congruent with those of their principals. Stewards are encouraged to behave in a manner that will ensure that the interests of the principal are addressed by acting in the citizens' interest (Davis et al., 1997).

The steward in this regard has motives other than personal goals, allowing them to fulfil the principal's expectations (Kao, 2007). The principal also expects the steward to act with courtesy on his behalf at all times. As a result, the principal minimises his accountability expectations (Donaldson and Davis, 1991). Being relaxed about accountability would not necessarily mean that the steward is not accountable to the principal for actions taken to achieve a mandate (Kao, 2007). Day and Klein (1987) explain that:

"Government is seen as the management of an estate, where the task of running the affairs is delegated to stewards who are required to answer for the way in which they have exercised their responsibilities".

Ranson and Stewart (1994) have emphasised the importance of accountability in public management, acting *"in the culture of stewardship"*. Ranson and Stewart (1994) support the notion that some of the actions or decisions taken by public management cannot always acquire the permission of the public (principal) due to the difficulty of applying a process for attaining consent. The lack of permission on the part of the principal further increases the need for stewards to apply the imperative of public interest to make choices and decisions on behalf of the public. In this context public managers are seen as stewards rather than agents of the principals.

Principal-agency instead of stewardship theory

One of the fundamental similarities between the principal-agent model and stewardship model is that they both focus on making use of the principal's allocated resources to pursue the interests of the principal (Podrug and Tipuric, 2008). The literature around the stewardship model raises arguments about whether the principal-agent model can be used as a fair analysis approach for management and governance philosophy. Stewardship literature disputes that the steward is opportunistic, as argued in principal-agent model, depicting the steward as instead being concerned with the principals interests (Kao, 2007). Clarke (2005) has summarised the differences between principal-agent model and stewardship model with regard to motivation (intrinsic and extrinsic), identification (low value commitment and high value commitment), use of power (institution and personal), behaviour (self-serving and collective-serving), and management style (control-oriented and involvement-oriented).

The conclusion of Clarke's study is that stewards are more committed than agents to serving the interest of principals, yet the stewards are less controlled by the principal than is the case for agents. Ghosh and Harjoto (2011) also suggest that it is not always the case that managers are opportunistic but are more likely to become

motivated by attaining the objectives of their principals. In addressing public services, stewards make use of their own judgement with limited engagement with citizens as service users. These characteristics commonly distinguish both the principal-agent and stewardship models. Dicke (2002) distinguishes the stewardship model from the principal agent model in two ways: firstly, that stewards are more concerned with providing public services to the citizens than self-interested agents; secondly, that stewards are motivated by non-monetary values, such as a sense of fulfilment from conducting their duties, unlike agents who expect economic benefits for carrying out their mandates.

The notion, that seeks to distinguish stewards from agents, led me to the decision not to use the stewardship theory as my approach for analysing governance and accountability in this thesis. The accountability analysis of this thesis would otherwise be limited by the notion associated to stewardship theory that the principal may not find it necessary to give views to be taken into account by the stewards. Stewardship theorists suggest that the opportunism that underpins the principal-agent model should not be a factor in any analysis of governance. The South African constitution was developed within the premise of principal-agent model where government institutions are expected to have accountability relationship with various stakeholders. The accountability relationship includes various stakeholders' views being taken into consideration by government and obligation of giving account by the latter.

2. 5. Government performance and accountability

The accountability literature reveals several differing views about government performance and accountability. This section describes and analyses them and outlines the concept of government performance used in this thesis. Government performance is analysed using the NPM approach and making a comparison with other public management beliefs. The meaning of government performance is hence explored together with how it relates to accountability. It is almost impossible to talk about government performance without locating the concept within the philosophy of NPM (Hood, 2001). Academics

and professional managers studying literature about government administration seem to regard performance as having various degrees of focus in NPM philosophies (Moynihan, 2009). The phenomenon of NPM was initially discussed and introduced in the 1980s by different academics, public management professionals and governments of developed countries (Moynihan and Pandey, 2006).

These discussions initially centred on enhancing government accountability, and increasing efficiency and efficacy in government public service provision. Previous approaches in public management were seen as not focusing government practices on outcomes achieved or expected (Hood, 1995). It was thought that NPM would revitalise public managers' practice and result in the provision of government services superior than those resulting from the former approach that focused on government process. NPM was seen as a process of reforming public administration by focusing government accountability on outcomes or results. Accordingly as covered in section 2.2 Background to accountability, the philosophy of NPM is aligned with the administration approach used in the private sector. According to many academics, NPM relates to a system of reform wherein government performance and accountability are operationalised (Hood, 2005).

The current debate about NPM occurred as a result of the deterioration of the applied government service delivery model and the contract between government management and private sector management. According to the progressive public administration (PPA) approach, separating the government approach to doing business from that of private corporations and focusing on process accountability as opposed to a focus on results is more relevant for successful public management. The principles of PPA are seen by those who advocate NPM as weakening accountability (Moynihan, 2009). In NPM, government performance management mirrors the private sector rather than being differentiated from it. The government management approach is to adopt the private sector's efficiency-related approach. The other characteristic emphasised by NPM, one that seeks to distinguish it from 'PPA', is that government managers are

expected to be allowed to manage and are accountable for their expected results, not the process by which the results are achieved.

This is distinguished from the PPA approach of measuring government performance, which focuses on the process that is in place as opposed to the expected results (Moe, 1984). It is the expected results of government performance that this thesis seeks to explore in its discussion of accountability. The first step is thus to define 'performance'. Despite NPM being seen as model that enhances government performance and accountability there have been critics of the model. Ferris and Graddy (1998) caution against taking private sector models like NPM and using them to resolve public sector problems. They argue that private sector problems are not similar to those of the public sector and hence caution against implementing NPM and expecting results similar to those achieved in the private sector.

In simple terms, what is performance?

In the field of human resource management, Kane (1996) reviewed indices that seek to articulate 'the effectiveness of performance' in human resource management and captured some important dimensions of performance. Kane (1996) perceives performance as a record of results attained by pursuing various targets over a period of time. He suggests defining performance according to three characteristics: the existence of a record, the definition of targets that are to be pursued, and a period specified to measure performance. These three premises determine whether performance has been effective. In relation to government activities, officials are expected to have plans of targets that are to be attained over given periods of time. Giving feedback on whether these targets have been attained would give meaning to government performance based on Kane's approach. In earlier years, before Kane's research on performance, Brumback (1988) conducted a study defining human performance in relation to results achieved.

In this study Brumback (1988) argues that performance has less to do with results and more to do with an individual's behaviour. According to Brumback (1988) results are beyond the control of the

performer so the focus should instead be placed on their behaviour. Brumback (1988) further argues that it is the performer's behaviour at a given point that determines whether she has performed well. Brumback (1988) gave an example of a car salesperson and a customer at a dealership. Here the customer often appreciates the salesperson's courteous and informed behaviour, even though the salesperson cannot indicate at the point of sale what the results of the customer's choice would be i.e. whether the car would last its promised lifespan. This is not a popular understanding of the phrase 'performance' in the modern world perhaps because it is related to PPA as opposed to NPM.

Government performance is certainly regarded as that which has been achieved by public institutions on behalf of its citizens, which includes looking at the quality of public services provided by government institutions. The terms 'success' and 'failure' are the key determinant of performance here, being that it is impossible to make accountability meaningful unless an additional positive or negative reflection on the success or failure of results are taken into account in service delivery performance.

Figure 2 3Analysis of how to determine performance

		Results	
		Achieved	Did not Achieve
B e h a v i o u r	Positive	Positive Success	Positive Failure
	Negative	Negative Success	Negative Failure

Source: Adapted from Brumback (1988)

There are other perspectives on performance that view performance in terms of using a process of determining the target outcomes and process of achieving them. What is important here is the extent to which government performance is evaluated in terms of how the

planned activities were realised with additional indications given about what has not been achieved. The meaning of performance is associated with public services that citizens and other users have been promised by government institutions and so taken to be the agreed targets. At regular intervals (quarterly, yearly or half-yearly) government institutions may consult their citizens and allow them to indicate whether the results intended were attained and at what standard of performance.

The approach to performance by Kane (1996) has formed the basis for my conceptualization of government performance in this thesis. I operationalize the concept of government performance as the perception by public managers and other stakeholders of the record of targets achieved in relation to targets that were originally envisaged. Perceived government performance is therefore a comparison between results and performance commitments made by public institutions and other state officials. Performance commitments are made on different government platforms including plans that are given to various stakeholders. Most importantly, many of the performance commitments of state institutions are declared to funders and citizens through a process created by these same government institutions.

The process could take place via elections manifestos, performance plans, spending forecasts, public service level agreements or other government communications. In this research, all research interviewees are asked to give their understanding of government performance and to give their experiences related to it. Research interviewees are allowed to give their views in order to make sure that a comparison became possible between research interviewees, so determining whether they share the same meaning of government performance. Common views and definitions of government performance emerged based on the interviewees' range of perspectives.

2.6. Integrated theoretical framework- Roadmap for the thesis

In this section, I will present and discuss the theoretical framework that I also take to be a road map for the entire thesis;

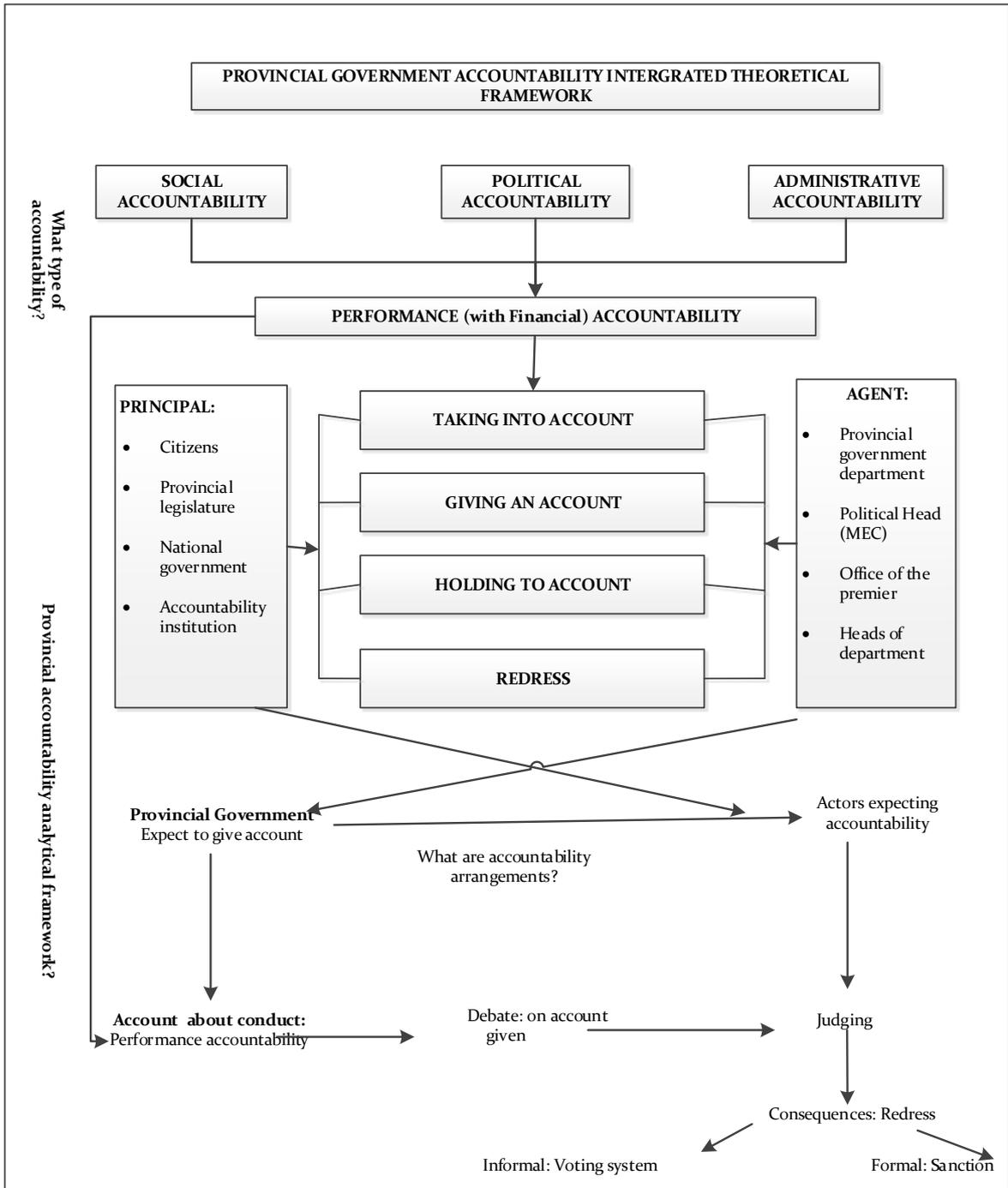
that which this thesis uses to explore performance accountability in the South African provincial government. I have demonstrated that there is a variety of literature on government accountability and performance. I have further been able to realise the potential of integrating the economic model of understanding governance and the relationship between the agent and the principal (principal-agent model) with Ashworth and Skelcher's (2005) four-dimensional model of government accountability. This has led to formulation of the PATIGAHAR analytical model used to explore accountability in the thesis.

The PATIGAHAR analytical model- provides me with a strategy to address my research objective and questions. In this thesis the performance accountability relationship between provincial government departments and various stakeholders - such as citizens, provincial legislature, national government - accountability institutions is explored using the PATIGAHAR model as an analytical framework. This PATIGAHAR analytical model makes more specific the very generic principal-agent model by grafting on four dimensions of accountability developed by Ashworth and Skelcher (2005), as further developed and adapted in this thesis. This reduces the ambiguity of the generic principal-agent model and gives a clear analytical framework for the thesis.

Figure 2.4 demonstrates how this thesis conceptualizes government performance accountability for both the North West and Gauteng provinces. The diagram illustrates the types of government accountability relationships that the thesis is exploring: performance accountability; financial accountability; political accountability; and partly-administrative and social accountability. This range of accountability types were selected from the list of accountability relationships described by Bovens (2007) and listed in Table E.1 of APPENDIX E. The aim of the integrated framework is to keep the thesis objectives as clear as possible. This study seeks to explore performance accountability within provincial government. The main questions of this thesis are detailed in Chapter One.

The integrated framework aimed at giving a rationale to the literature reviewed in addressing the afore-mentioned objectives. In Figure 2.4 the accountability assessment framework pursued in this thesis is illustrated with specific instruments that are used to analyse provincial government accountability. The principal-agent model, with its lists of principals and agents, is integrated into the Ashworth and Skelcher accountability framework it is these accountability measures that helped me to analyse provincial government accountability.

Figure 2 4Integrated theoretical framework diagram: roadmap



Sources: Created by the author

2.7. Conclusion

As discussed in the introduction to this chapter, both conceptual frameworks of accountability and approaches to government performance and accountability are reviewed in this chapter with the choice of the government accountability model explained. This section summarises the association between the research questions and selected research analytical approaches. An analysis of the historical origins of accountability examined the similarities in

the manner in which it was considered and applied in the periods of history where the monarchy played the role that is now delegated to modern government institutions. I explained the difference between the origin of accountability and its modern form, and gave an account of what is now expected from governments as opposed to what used to be expected from citizens.

This thesis provides an important underpinning of the concept, as performance accountability in modern governments is generally viewed in terms of governments going to the citizens to engage them without any question of the contrary occurring. In summary, the key similarities are that accountability has always been associated with giving account of one's action to other parties of interest. In the case of government accountability, NPM philosophies advocate that accountability should be clear at an initial stage, either tacitly or in writing in relation to the performance expected to be accounted (Hood, 1995). In many countries, modern public administration governments are expected to be accountable for their performance to citizens, the legislature and other interests group.

This chapter has illustrated the differences in the way government accountability is viewed by various researchers and accountability practitioners. Nevertheless, it has shown common ground in regarding accountability as a process whereby explanations are given for actions or lack of actions between the state and public service users. The explanations given are based on agreed and expected actions by citizens and other stakeholders. Government accountability is also expected by government programme funders, legislatures, and accountability institutions. The analysis of different views of accountability has led to the identification of the approach used in this thesis to explore provincial government performance accountability. I seek first to understand what provincial government performance accountability arrangements have been put in place.

The desire to explore provincial government accountability is inspired by many complaints from citizens across the Republic of South Africa about the lack of accountability and a failure to

improve public service. South African citizens around the country have, in recent years, turned to protest and riot against provincial governments attributing the demonstrations to poor public services and a lack of accountability (Wyk, 2009). Citizens' grievances are centred on the lack of adequate public services provided by provincial government departments, reinforced by the problem that public institutions do not have measures to communicate with citizens about government services (Jain, 2010). In trying to understand these research questions an approach has been developed that encompasses how performance of government services was assessed, how these public services were provided and how citizens and their representatives are informed about government performances.

An integrated approach was necessary to include process accountability. The principal-agent model is amongst tools used by various management academics and practitioners to understand the relationship between equity owners and the managers of equity (Bertelli, 2012). The principal-agent model promotes continuous engagement between principal and agent, forming the mainstay for accountability. There are various accountability approaches that explore the principal agent relations in the literature. In the thesis, the principal-agent model is integrated with Ashworth and Skelcher's (2005) four dimensional accountability approach to create a lens from which to explore performance accountability in the South African provincial government.

The integration of principal agent model and Ashworth and Skelcher's approach led to the creation of the PATIGAHAR accountability analysis model used in this thesis. In order to construct an effective approach to analysing provincial government accountability, I first looked at how provincial government departments' decisions are influenced by various interest groups, prior to an account being demanded. This approach enables me to look at government accountability according to the expectations created between provincial government and citizens, legislatures, treasury, national government and accountability institutions. It also enables me to determine whether the accountability expectations are met. My

analysis has further explored arrangements for giving an account, and arrangements to mitigate either the lack of, or the weakness in government accountability.

The four stage process of accountability by Ashworth and Skelcher (2005) is widely used by different academics and public management practitioners in its separate components but this thesis emphasises the use of all four stages of accountability to analyse the relationship between the principal and agent within the provincial governments in question. Basically I integrated principal-agent model into Ashworth and Skelcher (2005) approach to analyse and explore provincial government accountability. In this thesis, finance accountability is explored as part of performance accountability and further considered in relation to the research questions posed during analysis and within the conclusions of the thesis. The South African public sector entered the public discourse surrounding NPM in the late 1990s and hoped to rapidly catch up with their peers.

The late introduction of NPM is attributable to the transformation of the public sector the early 1990s from pre-apartheid government administration to a democratically-elected administration. The post-apartheid government administration brought in measures to ensure legislation, policies and directives reflecting a drive to improve its accountability to interest groups. Batho Pele is one such measure that was seen as pioneering in enhancing public service and promoting accountability by government to citizens. The implementation of this measure is further explored in Chapter Seven. The introduction of these measures was clearly inspired by reflection on the pre-apartheid government administration practices which were criticised for lacking greater accountability (Harris, 2000). This further created wider public debates on government accountability in the nine provinces of the Republic of South African.

Following chapter

Chapter three presents the research methods and designs that were used in this thesis. It maps out the research strategies that I have

used both to collect and analyse the data used in this study. The rationale for conducting a comparative study is also given in this chapter. The motivation for using text data to answer the research questions are also be explained in this chapter.

CHAPTER THREE: RESEARCH APPROACH AND DESIGN

3.1. Introduction

In this chapter, I explain the research design and methods adopted in this thesis. I discuss my approach to data collection and analysis and how they were informed by the literature. This chapter is divided into three sections. The first section explores the rationale behind the objective of the thesis and the research questions posed. The second section explores the data collection strategy employed and its rationale, while the third section concerns the approach which is used to analyse both the data collected and the conclusions of literature on data analysis. Every research study should have a purpose. Strauss and Corbin (1998) explain that the research purpose should be supported by the research proposed and clarify a definite problem which the research attempts to study. The purpose of doing a research study may be presented first through the title.

In more detail the researcher can make use of questions that seek to extend the title with more details on what he intends discovering. The research questions and objectives are used to help direct the background, data collection and analysis in the research study. Here the thesis—objective and the specific questions around it are constructed as a result of consideration of both the literature on accountability and the evidence around the practical implementation of accountability in the South African provincial government sector.

Research objective

This thesis analyses the effect of changes and reforms to the performance accountability in the North West (NW) and Gauteng (GP) provinces of the Republic of South Africa. The aim is to determine whether there is performance accountability and whether it has improved between provincial government departments and various stakeholders including citizens, provincial legislatures, treasury, public service commission, auditor general, office of the Premier and national government over a period of time. This thesis follows an approach of analysing two case studies and comparing the views of interviewees on each case. The two provinces, NW and GP, are treated as case studies and the research participants' views from

both provinces are compared in their focus on government accountability and its performance. Accountability in the governmental sector is an ever-topical issue in both practice and academia.

Many researchers have written widely on accountability, raising questions about accountability in the public sector - the accountability literature is discussed in detail in chapter two. Some of the literature about accountability analyses how the accountability concept has been understood and applied in the government sector, which accountability approaches are effective to operationalize, whose perspective on accountability is to be considered, as well as further questions. Some questions about accountability in the government sector in the literature are relevant for South African public sector. In the South African context, the accountability of government institutions has received attention in recent years from both researchers and a range of stakeholder groups, like citizens, legislatures and accountability institutions.

Questions about the accountability of South African public institutions arise for many reasons, including the fact that the country has, in recent years, experienced administration change. A democratically elected government took into office for the first time in 1994 in South Africa. Since the introduction of the democratic government, many public institutions have been built and expectations for public services and accountability have grown rapidly. There have also been complaints from various communities across the country about the insufficiency of public services and the perceived lack of accountability from many government institutions and political and executive office bearers (Jain, 2010). My thesis and its objective are inspired both by the literature on accountability and the specific South African experience.

There are growing perceptions from various players, including provincial citizens, public media, accountability institutions, provincial legislators and others that public services and

accountability in provincial governments are weak. It is through questions about accountability in literature and various stakeholders' experiences that the thesis objective and question were developed.

Specific research questions

In order to explore the research objective, I have used the following questions to seek to understand provincial government accountability in the South African public sector:

-
- What are the performance accountability arrangements in the North West and Gauteng Provinces (in South Africa) and have they improved over time?
- How have the changes in performance accountability measures such as Batho Pele had an effect on service delivery management?

What are the implications for strengthening policy and practice in the South African context of public sector accountability?

Focus area of the research

According to audited reports from the Office of the Auditor General (AG) in South Africa, financial accountability by government institutions has improved over time in general. Financial accountability is related to government departments giving an account on how allocated public funds are used and compliance to public financial management prescriptions. Amongst other factors, the AG attributes this improvement to the introduction of the Public Finance Management Act in 1999, but this is a claim that is explained and examined in the empirical analysis set out in Chapter Five. In spite the AG's claim, there seems to be on-going debate with regard to whether financial accountability by government institutions has improved over time. But there has been little in the way of similar debate with regard to the accountability of provincial government performance.

The experiences of provincial government performance accountability in South Africa have motivated the focus of this thesis. Performance accountability has not only been of importance in the public sector but has also drawn interest from the private sector. With the changes experienced recently in South Africa, the role and implementation

of performance accountability has become a more relevant issue to be addressed in the government sector. Some of the recent transformations have included government administration change, a change in government culture and the introduction of the New Public Management philosophy. Some government initiatives intended to transform government administration, such as the introduction of Batho Pele, have also influenced the motivation for looking at performance accountability.

According to Behn (2001), the approach to assessing and understanding accountability varies in organisations and countries, as the concept is ambiguous without a context. Behn's (2001) study gave further rise to my interest in exploring the accountability approaches that have been adopted by various public institutions in South Africa. The country has also, in recent years, experienced the rapid growth of citizens' riots against government. These citizen uprisings have been experienced both in the country's rural and urban areas. The majority of these riots are attributable to the lack of accountability by government institutions to the people (Jain, 2010). The rapid growth of citizens' riots has raised concern as to whether provincial government accountability in different provinces has changed over time.

This concern has also motivated me to explore existing provincial government accountability models and determine the degree to which they are being implemented by different government departments. The community protests which have been experienced in various local governments and municipalities have been monitored by provincial government, which raises a concern as to how performance accountability is viewed in these regions. Citizens' riots further motivated me to explore provincial government accountability to citizens. There has also been an increase in concerns about whether the current government mechanisms that engage with citizens on a discursive level maybe ineffective. The question of the nature of government accountability, or how should accountability be seen by citizens with regard to their governments, is more relevant in this research.

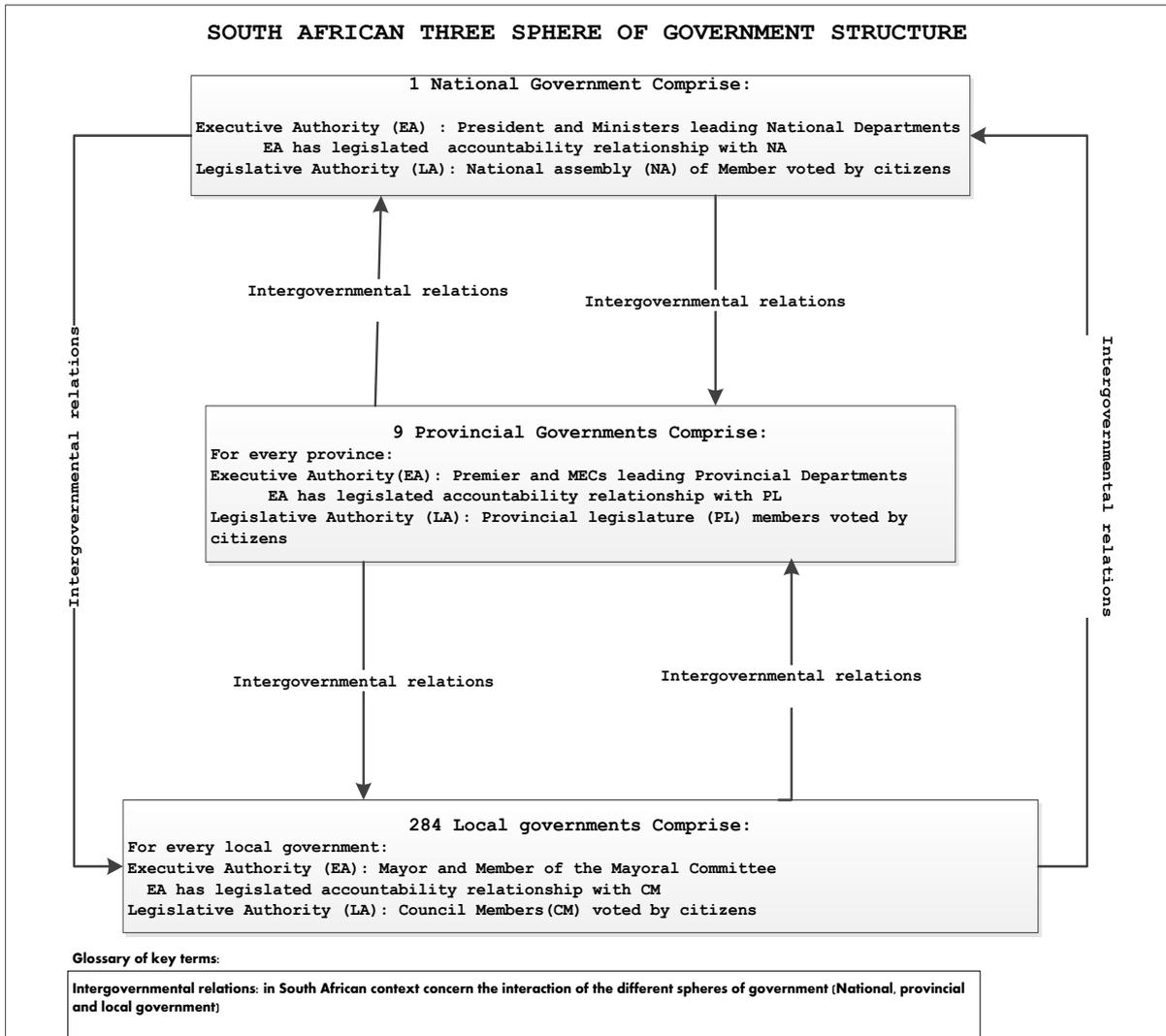
3.2. Case study as a design

South Africa is a country made up of nine provinces, with all of them having to adhere to similar administration frameworks and policy developments, legislation and regulations on accountability. The South African government structure is shown in Figure 3.1. All major regulation, legislation and policies are determined by the national government with the approval of the national assembly. But provincial government is expected to implement these nationally developed policies. Provinces are further empowered by the legislature to propose their own legislation. As a result of the provincial governments having a similar framework of policy development, my research focuses on two of the country's provinces, the North West and Gauteng provinces. The legislation introduced by the national government with regard to accountability, such as the Public Finance Management Act, provides directives for every provincial government to implement. There is currently not enough literature on performance accountability within South African provincial government.

3.2.1. Approach to research design

The interest in public sector performance accountability in South Africa has increased in recent years amongst citizens, academics and practitioners. Considering the limit of existing literature in the area of provincial government action, a case study approach is more relevant to providing a detailed analysis. Yin (1994) sets out the conditions that researchers consider before deciding to use a 'case study' as the appropriate approach in comparison to other approaches. According to Yin (1994) some of conditions for using a case study are that the research objectives of a case study should be exploratory in nature. The researcher should have minimal or no control over the case(s) being researched. Finally the researcher's study focus should be based on current events and behaviour as opposed to historical cases.

Figure 3 1 South African three spheres government structures and accountability



Source: compiled from legislative framework (constitution, treasury regulations, pfma)

Denzin and Lincoln (2011) argue that the 'case study' approach to research design is used by researchers focusing on analysing qualitative data rather than quantitative data. They attribute this view to the notion that qualitative researchers often focus their studies on understanding the particular scenery and background of the social beings in the setting given, in order to make sense of it. This thesis also examines qualitative data (interviewees' views) from government and non-governmental officials through the use of interviews. Like many research designs, the case study approach has strengths and weaknesses that I considered prior to adopting this approach. The main benefit of using a case study design is the facility it offers to give a detailed and substantiated account relating to a particular discourse in the wider literature (Yin, 1989, Verner et al., 2009).

Some of the weaknesses which researchers face when adopting a case study design are generalising case study findings to a wider population and lack of thoroughness (Holloway, 1997) (Larbi, 1998). In this thesis, views and findings in regard to two cases are analytically compared with each other in order to strengthen generalisability of findings. For every province as a case, various departments' executives, legislature executives and accountability interviewees are interviewed. So the views they raised are fairly representative of wider participants. Basically findings raised by both case studies have more meaning compared to issues raised by one province. Ragin and Zaret (1983) also argued that a comparative case study design strengthens findings and conclusions in qualitative research. Comparing research views also improves validity of the conclusion about such findings.

The thesis therefore considers views of two provincial governments' executives and other stakeholders on their understanding and experience of performance accountability. The provinces NW and GP are chosen for several reasons, including my work experience before beginning this thesis, in which I spent more than ten years working and studying in these provinces. I also know the provincial government departments' offices of these provinces well and can access them easily. The provinces are also geographically located close to each other. The provinces' principal cities, where their government departments' offices are situated, are separated by less than three hundred and fifty kilometres of road, which is the shortest distance in relation to that which divides other provinces.

I also know some of the government officers and it was easy to gain access to them in order to conduct interviews with their executives and other non-government officers. The government department structures in these provinces are similar and therefore can be more easily be compared while the languages spoken in these provinces are similar. However GP is economically more developed than the NW which is one of the poorest provinces in the country in terms of its contribution and recipients of the country's gross domestic products. The provinces' populations are also significantly

different with GP having a larger population than the NW. Disparities in economic performance such as the gross domestic products contribution by each province, the differences in population per province and culture variances are some of factors distinguishing Gauteng from North West provinces.

The afore-mentioned differences between NW and GP influenced me to select these provinces as case studies for this thesis. I am able to analyse the views and experience from a developed and less developed province, so testing the perception of whether one province's views about accountability is different from another. Before I continue the process of justifying the research approach, it is important to explain the context of the research case study.

3.2.2. Case study defined

The creation of a comprehensive and rigorous understanding about a particular part or related parts of an environment (country etc.) can be seen as an example of a case study (Robson, 2011). Yin (2009) defines a case study as follows:

"A case study is a strategy for doing research which involves an empirical investigation of a particular contemporary phenomenon within its real life context using multiple sources of evidence."

In Yin's description of a case study, he uses three characteristics in an empirical study which are '*contemporary*' occurrences '*in real life*', where '*research boundaries and context are not easily represented within the occurrences*' and alternative measures are used to study them to distinguish case studies from other forms of research approaches. Stake (1995) defines a case study as research that focuses on a specific area, outlining its difficulties without leaving other issues out. Stake's (1995) description further indicates that the aim of the study is to appreciate the activities of the case within the given context of the researchers' objectives. Miles and Huberman (1994) also regard a case study as research that is conducted within the context of the boundaries of the focus created. All the case study literature descriptions share common understanding that a case study involves researching and having details about a specific area.

In the thesis I use both provinces as cases to analyse and explore government performance accountability between government and various stakeholder groups. Common and varying views raised in these cases provide a greater understanding of provincial government accountability in the South African context. Considering the characteristics of a case study and my thesis aim of exploring provincial government accountability, a case study allows me to provide a detailed analysis of government accountability. The analysis chapters show comparing views between two provinces. This comparison is based on how Gauteng interviewees differ from North West interviewees.

3.2.3. Alternative designs

There are other research designs other than case studies that I considered but did not use for various reasons. These alternatives include experimental design, cross sectional design and longitudinal design. Experiment design relates to a study where the researcher commission interventions on the researched aspect and is often used for life physical and other none public management researches (Sharp and Howard, 1996). A longitudinal approach involves repeated studying of similar subjects and area over a long period of time. I did not prefer an experiment and longitudinal approaches for various reasons including, my thesis is conducted within three years and government process may not change significantly within three years which limits the time of study, the thesis is further intended to draw an understand of the accountability arrangements within provincial government as a result experiments would not work as an approach.

3.3. Research Instruments: topic guide

The research instruments used for the data collection were developed with the PATIGAHAR analytical model and are meant to underpin the research objectives. The instruments are structured to source principal and agent views on accountability and further based on four themes, taking into account, giving an account, holding into account and redress. The instruments were developed as semi-structured interviewee topic guides. Having semi-structured topic

guides allowed me to probe interviewees further where need arose. Interviewees were all asked to give their understanding what accountability meant based on their experiences and thoughts. The interviewees' responses were followed by questions with the framework of views to be taken into account, whether it is expected that government departments to give account, which holds those giving account to accountable and what are the redress mechanism.

The use of Batho Pele as an accountability measure is also probed by asking the interviewees to give their experience and understanding of the model's implementation and its implication for government citizens' accountability. The detail of the data collection instruments (both pilot and main instruments) are attached in Appendix A at the end of the thesis. The data collection instruments are an improvement of the instruments used for piloting the study. All interviewees were asked similar questions including both the principal and the agent.

3.4. Pilot study

3.4.1. Pilot study relevancy

A pilot study is pre-testing of data collection instruments before the beginning of the main field work. Piloting a research project is regarded by various researchers to be helpful in ensuring the main research process is able to address research questions and objective (Teijlingen and Hundley, 2001). A pilot is also important in trying to reduce problems that the researcher could experience if such pilots are not performed. Some of the objectives of piloting a research study could arguably be to ensure answerability of research questions, determine the usefulness of the research instruments, minimise ambiguity and further determine the relevancy of the research instruments. The other reason for piloting a research is that the pilot also helps the sampling process of the research project and many other related motives.

Before the beginning of the main field work in South Africa I conducted a pilot using initial research instruments. The pilot study was performed in particular to determine whether the data collection instruments were suitable to fetch information that would

enable me to answer research questions. The process of this pilot study was initiated based on the availability of potential participants around United Kingdom (particularly West Midlands). The pilot was a simulation of my main study since government and non-government officials were interviewed. The interview guides expected to be used during the main study to collect data were utilised for the pilot study. Using these guides helped me to update some of the topic guide based on the response of the pilot interviewees in the main study.

3.4.2. Pilot process

The approach adopted in the pilot study was not to create any assumptions about potential responses prior to the interviews being conducted. Basically I did not pre-empt my pilot interviewees perspectives and response to both the practicality and relevancy of my interview guides. It is perhaps important to also indicate that only one-on-one semi structured interviews were conducted. Basically no numeric data were collected for both the pilot and main study. The pilot study did not involve sending questionnaires since the main study was not based on questionnaires and I also had fewer respondents to interview. Even though the scope of availability of potential interviewees was later increased when I travelled to the area where the main study took take place, South Africa, I still thought it was not necessary to collect data through questionnaires.

The similar interview topic guides were used to interview all the interviewees during the one-on-one interview with changes made as a result of the pilot. All of the interviewees were told that the study was a pilot of envisaging the main study about accountability in South African provincial governments. It was important for them to know about the pilot as they made valuable contributions on how to improve to main study instruments. In total six interviews were conducted with six different participants for the pilot study. Three of these interviews were conducted in the United Kingdom (UK) and the other three were conducted in South Africa (RSA). The participants in the UK were mainly sourced from the University of Birmingham (Government and society) through references. I needed to at least identify participants extensively familiar with the South

African government administration processes. It was important that their responses would take into account their working background. The other three participants were interviewed during my visit to South Africa just before the beginning of the main study.

The pilot study participants were also identified based on their availability and my short stay in South Africa. The process of conducting the pilot took two calendar months which included updating the initial research instruments subsequent to data analysis. The pilot and related data analysis was conducted between May 2011 and June 2011.

3.4.3. Summary of pilot issues

In summary the pilot study's findings were related to both the structure of data instruments and the experiences on accountability by the interviewees. The following were some of lesson noted from the study:

➤ The relevancy of the research

All participants hinted to me that government accountability as a research area is worth exploring as there was not much research work being done in the area of performance accountability in South African provincial context. Some participants mentioned that government institutions charged with enhancing performance accountability like the Office of the Auditor General have not been rigour in doing their work. As a result this study was seen as to be effective in resurrecting the role played by the accountability institutions.

➤ Academic participants' response

Some of the participants were responding from the researcher's point of view as opposed to their working experience in government. For example one participant responded to the structure of the research as opposed to the content of the questions (e.g. she asked me, why I am using the PATIGAHAR model to assess accountability). Such questions were also helpful in giving substantiation for using principal-agent model with four themes, taking to account, giving an account, holding to account and redressing in the thesis and how

it relates to literature.

➤ **Ambiguous and general questions**

Some participants hinted that there were questions they could not answer due to such questions being unclear or being too general. For questions such these I had to explain to them what they meant or had to repeat the questions. One participant further suggested that I make some questions specific to the point in order to get expected responses. This comment allowed me to go back to specific questions that were seen as either general or unclear and made them specific.

➤ **Citizens not clear about their role in accountability**

There is a common theme from all of the participants that citizens do not have knowledge as to why they should be engaged in government activities. Lack of citizens' awareness on the government accountability process was substantiated by the recent rapid increase with regards to citizens' complaints about lack of accountability and service delivery. According to interviewees many government institutions are perceived to be imposing government plans and activities on the citizens.

➤ **Service users' versus citizens**

Further views were noted that some government departments at times focus on service users as opposed to citizens when giving account on its activities. This is due to arguments that some of the service users are organised institutions with necessary capacity to demand such accountability. In addition to that it was relatively easy to engage organised groups of societies from a government point of view. The recent citizens' riots in various parts of the country concerning poor government services delivery were cited to indicating that there were an inadequate number of citizens' consultations.

➤ **Availability of accountability frameworks**

National government developed accountability frameworks through the country's constitution. All provinces are also given autonomy to enhance such mechanisms to suits respective provinces' needs. Some participants argued that there are also constitutional institutions charged with enhancing accountability by the government institutions. They further argued that given the short length that the post-apartheid government had governed South Africa, much has not been done in ensuring that proper frameworks are in place.

➤ **Communication gap**

One of the participants who had an experience of working for the institutions regarded as an accountability institution, raised concerns that certain government departments do not see it important to engage with its citizens for the purpose of accountability. She further argued that her institutions made numerous recommendations to government departments and other institutions to improve the process in place to consult citizens for accountability and other purposes.

As a result of the summary of these pilot findings the main data collection instruments were improved.

3.5. Data collection

3.5.1. Methodology and data collection

In the above discussions on the approach followed in this thesis I noted that various researchers support the use of a case study design in qualitative research. This thesis is for the most part informed by qualitative data transcribed from interviews with participants from both North West and Gauteng provinces which each lasted more than one hour. The qualitative data from these research processes forms the foundation of this thesis research findings and conclusions. Furthermore, secondary quantitative data, such as published reports, are used to emphasise and compare views during the analysis stage of the research.

3.5.2. Period of the study

The data collection instruments included an interview topic guide used during one-on-one interviews, follow up emails with further

questions confirming findings and final summarised thesis findings and recommendation lists sent to all the interviewees for comments that I took into account in finalising the thesis. The actual field work for this thesis was conducted in many intervals. The initial stage took more than four months and this was followed by follow-up data collection process subsequent to transcription and further analysis. The process of performing the main fieldwork for data collection through interviewing participants in both NW and GP provinces was initiated in July 2011 and March 2012 in a period of eight months. Further discussions took place with interviewees through emails and telephone calls to follow up on the initial interviews.

The period of the main data collection through interviews, emails and telephonic discussions took longer than the planned time, which was originally intended to be three months. The travelling distance between me and the geographical location of the research subjects contributed to the increase in duration of the data collection process. The research focuses on South Africa which is more than seven thousand miles distant from the United Kingdom. Moreover, the two provincial governments are merely three hundred fifty kilometres apart from each other. Additionally, some interview participants cancelled interview dates due to unforeseen circumstance, and some of these experiences were not adequately anticipated.

3.5.3. Sampling

The thesis is mainly informed through the primary data that was collected by interviewing three categories of role-players in provincial government accountability: namely, provincial government executives, provincial legislatures and accountability institutions in NW and GP. A total of fifty-eight officials from all three categories in both provinces participated in this thesis. The study selected two provinces, as the aim is to have a comparative analysis between the two provincial governments' views of accountability. The aim of the comparative study is mainly to emphasise views raised from different provinces' interviewees. The interviewees in the selected provinces could be easily and efficiently accessed in comparison to other (not selected for study) provinces that are far

apart from each other. In the initial analysis of which potential interviewees to invite, common government departments and accountability institutions were selected (APPENDIX B shows a list of participating institutions).

Letter of invitations to take part in the research were sent to every government department, accountability institution and legislature offices in both provinces. A sample copy of the main letter sent as invitation is attached as part of APPENDIX C. Identifying common departments for data collection allowed a comparative analysis to be performed from similar perspectives, much like comparing an apple to an apple. The invitation to interviewees in the research was also extended to those departments which were not commonly represented in other provinces. Inviting each department to participate further emphasised the views represented by each province in cases of similarity and also whether variances are significant. Similar government departments in both provinces that were invited to take part in the research were: the Department of Education, the Department of Health and Social Services, the Department of Community Safety, the Department of Local Government.

A detailed list of all the provincial government departments in both provinces participating through their representatives and are given in APPENDIX B. Accountability institutions that were invited and participated in the thesis through their representatives in both provinces include the Office of the Auditor General (AG), the Office of the Public Service Commission, the Treasury Office, the National Department of Public Service and Administration, the National Department of Performance Monitoring and Evaluation, and the Office of the Premier. Representatives of the provincial legislature in both provinces were also invited to participate in interviews.

3.5.4. Rate of participation

APPENDIX D shows a detailed list of all the potential interviewees that were invited to take part in the research. This thesis received interest from more government departments than otherwise expected. I had not expected many to take part due to a perception about the concept of accountability prevalent amongst government executives.

In the NW province, out of eleven provincial departments invited to take part only one department did not respond to the invitation. Moreover, all the accountability institutions and both legislatures agreed to participate in the thesis processes. In the GP province, every department invited to take part in the study agreed to participate by sending their representatives. The rate of participation in the thesis is more than ninety per cent of invited interviewees.

3.5.5. Interviews guides

The quantitative data analysed was collected from government and non-government reports that are made available to the public through websites and other institutions in printed format. The pilot was conducted by interviewing different government and non-government officials from South Africa. Similar interview strategies as used during the pilot interviews were adopted during the main data collection process. APPENDIX A shows a comparison between the pilot and main study data collection instruments. Both the pilot and the main interviews were conducted using research instruments that I constructed after analysing the literature and legislation on accountability in South Africa, and particularly Ashworth and Skelcher's (2005) four dimensional accountability approach that led to the creation of the PATIGAHAR analytical model. An extract comparison of both the pilot and actual data collection instrument is given in Table 3.1.

Table 3 1. Comparison of pilot and main topic guides

Pilot topic guide	Updated topic guide
Do you think the provincial government/departments ought to involve citizens and other stakeholders regarding the determination of government goals and objectives?	Should the department have a framework that enables consultation with the provincial legislature in determining specific performance to be pursued?
Is provincial government (departments) expected to give explanations for its action or non- actions to the public or any other stakeholders?	Is the department expected to give an account for its performance? And why do you say that?
What mechanisms are developed by either provincial or national government that allow the community and other stakeholders to hold the government and its officials to account on their actions (non- actions)?	Should the department be held to account for its performance? Why do you say that?
How provincial government does make aware by the community and services users in case the latters are not satisfied by the services being provided?	Are there processes in place to help the department to identify poor performance in the departmental performance?

Source: Developed by the author

Research instruments were adjusted according to the responses made by interviewees during the pilot. The actual data collection process was conducted with sharper research instruments and was conducted in different intervals. The provinces that form the analytical approach of this thesis are not a great distance apart from each other.

3.6. Data Analysis

3.6.1. Analytical framework

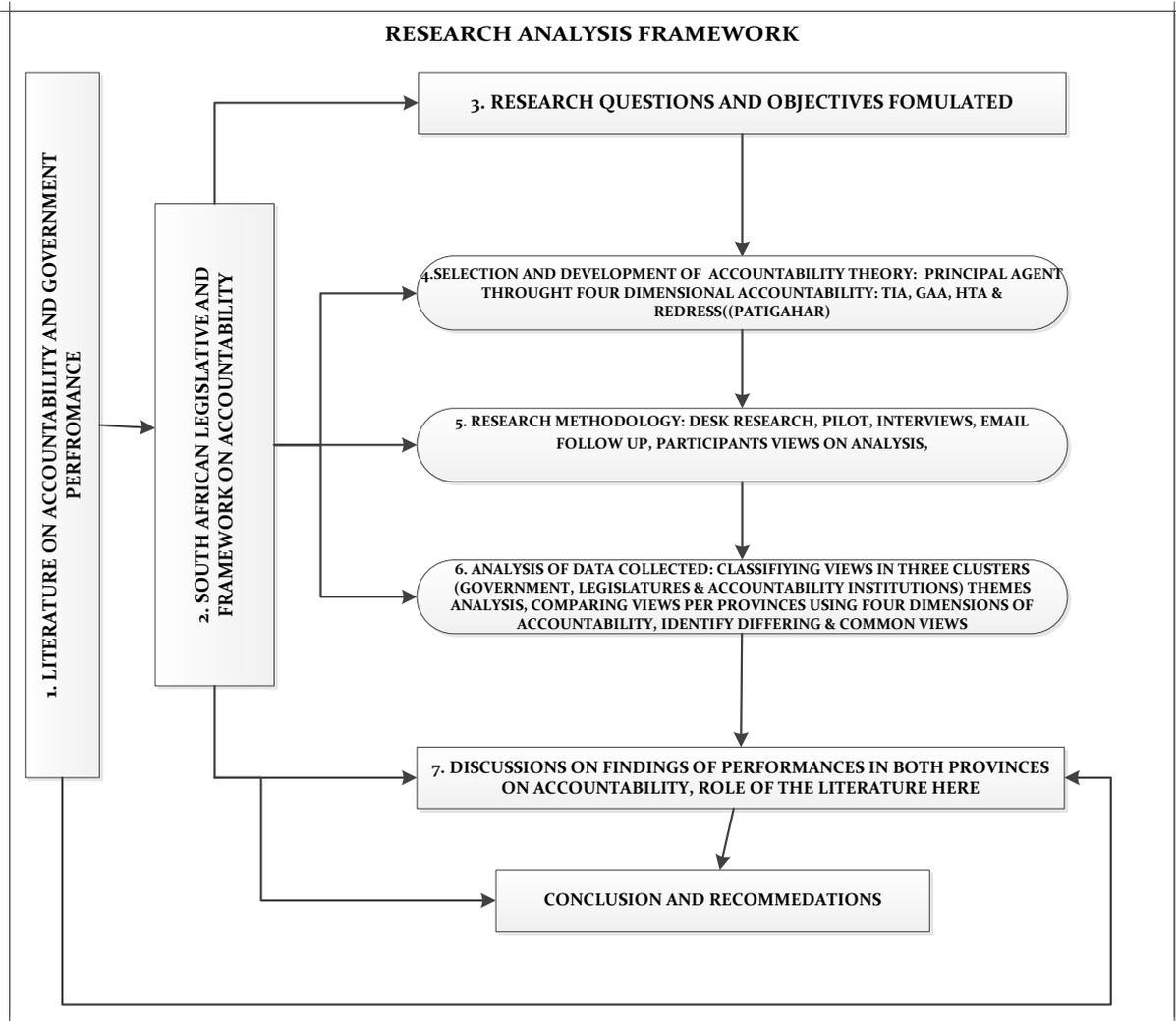
According to Stake (1995), research data analysis does not have a particular starting point or an end. The analysis process takes place at the beginning, during and at the end of the research project. Stake (1995) argues that analysing data is a process of dismantling something - in my case, the interview transcripts - in order to understand it. Stake writes:

"Data analysis is a matter of giving meaning to the first impression as well as to final compilation. Analysis essentially means taking something apart"

Figure 3.2 below illustrate and reflects on the process of government accountability and connects to the processes in the analytical approach of this thesis. In this way, I am able to give

an overview indicating how all the processes affecting each other from the initial stage of literature to the conclusions were drawn from the collected and analysed data.

Figure 3 2 Analytical framework connecting entire thesis processes



Source: Developed by the author

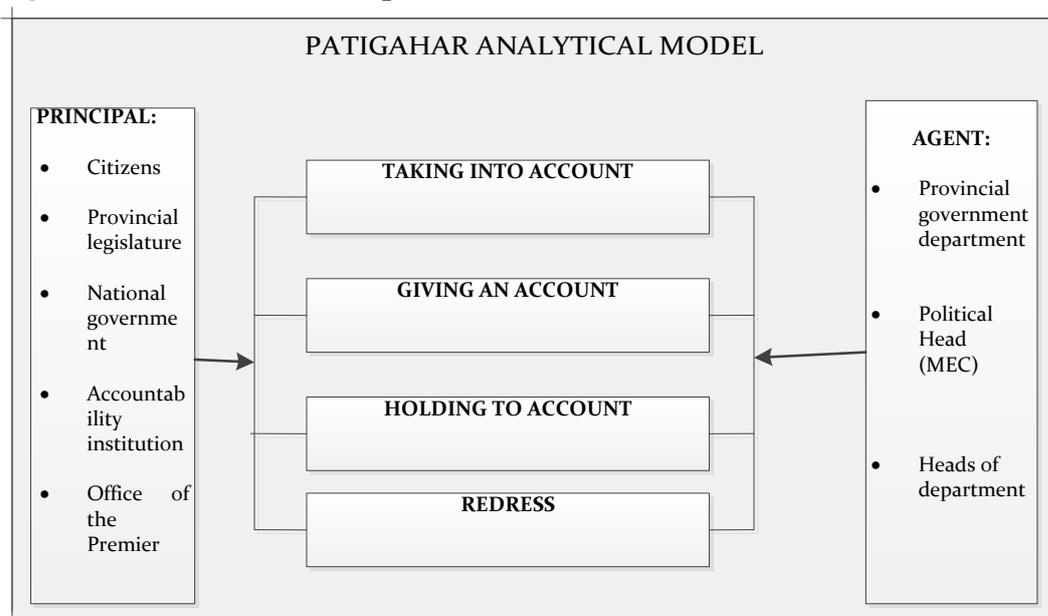
3.6.2. PATIGAHAR analytical model

The research instruments used for this thesis were informed by a four dimensional accountability model developed by Ashworth and Skelcher (2005) that I used further to develop an analytical PATIGAHAR model. PATIGAHAR model is the merging of the principal-agent model with Ashworth and Skelcher (2005) four accountability themes. 'PA' represent for principal- agent in the model, whereby for accountability to be analysed there should be a clear relationship on whether one party is defined as an agent and the

other party is described as the principal. 'TI' represent taking into account, in the analysis the thesis seeks to understand whose inputs are to be taken into account in the principal-agent relationship of accountability. 'GA' represents giving an account dimension of accountability, where analysis is conducted to understand whether the agent and or principal are expected to give or receive account in accountability relationship. 'HA' represents the holding to account dimension of accountability, it looks to analyse whether the account giver should be held to account.

Finally the 'R' represents the redress dimension where the analysis seeks to determine the remedial actions and process in the accountability relationship between the principal and the agent. Interview topic guides used for data collection for the thesis were all structured using PATIGAHAR analytical model as it is demonstrated in Figure 3.3. The same interview topic guides were used to interview both the principal and agent classified research interviewees. The process of using the same topic guide improved the analytical process as views were compared using the PATIGAHAR model. Details of the interview topic guides used for all the interviews and data collection are reflected in APPENDIX A.

Figure 3 3 PATIGAHAR analytical model



Source: Developed by the author

In the analysis of the data collected the thesis elements of the PATIGAHAR (principal, agent, taking into account, giving an account, holding to account and redress) are presented as the main analytical themes for the thesis. The transcription reports from various interviewees are analysed based on their responses on these themes, for example interviewees are asked whose views are taken into account with regards to accountability. Various interviewees' views are compared against these themes from both provincial governments taking part in this thesis.

3.6.3. Comparative analysis: data management by Nvivo

The process of conducting the interviews in this thesis has led to large amounts of data to be transcribed from the interview recordings. I used NVIVO qualitative data analysis software to both help me to manage and analyse the interviewees' transcripts. NVIVO can further be used by many qualitative researchers for collating and coding data for analysis purposes (Bazeley and Richards, 2000). Comparative analyses were drawn from more than fifty eight interviews and follow-ups that I conducted in the NW, GP and national government participating institutions. Many interviewees which were considered for this thesis had various levels of authority in their work classifications. Consideration of different work levels was used for fair representation of views of accountability. The levels are ranked from the lowest seniority is a junior clerk and highest level being political representative in legislature.

Some of the interviewed officials were heads of departments, commissioners, performance management chief directors and directors. But due to the confidentiality agreement with interviewees I did not disclose their names and employment titles in this thesis.

3.7. Research quality consideration

3.7.1. Internal validity of the findings

This section on validity discusses the extent to which the design proposed and adopted in this thesis can maintain the causal conclusion that the researcher claims (Vaus, 2009). Validity relates

to the extent to which the research design is able to demonstrate the elimination of possible alternative explanations for the findings that my research makes. The other element of the question of validity is that similar conclusions should be achievable when similar research is performed repeatedly by different researchers. It may not be possible to achieve validity completely in certain areas of research design but, as Vaus suggested that it is worth trying to reduce as much as possible the alternative explanations for the findings made in a research. The fact that I compare the views in two provinces within different government departments and other agencies as part of an analytical approach strengthens the conclusion of the thesis.

In improving internal validity of this thesis, as part of my interviewees sampling process I identified three categories of those to be interviewed. The categories are provincial government executives, legislature executives and accountability institutions executives. Each province in the thesis has these categories being represented in the study. The actual interviewees are from different employment levels ranging from most of the junior staff members to the highest in the political office. Having all the above measures in place reduced internal validity of the thesis key findings.

3.7.2. External validity of the findings

External validity brings a further challenge to the conclusions reached in a research project. External validity concerns whether the claims made in the conclusion can be generalised to other provinces. In this thesis each province has its own governing structure but the performance accountability frameworks are provided by the national treasury in the national government. All the provincial governments are expected to adhere to the accountability legislation developed by the treasury, though interpretations may at times vary. The fact that government structures in each province are drawn from central government policies should further improve the generalisability of my research findings in the country.

3.7.3. Ethical considerations for the study

It is considered important to reflect on the effect of ethics at the design stage of the research project. I consider ethics within the context of the behaviour and the activities undertaken by the researcher in order to complete the thesis. The ethics issues are also relevant in the case study design employed for this thesis. Vaus (2009), Denier and Crandall (1978) suggest that ethics in social science research should be considered within the context of certain principles including voluntary participation, informed consent, no harm to participants, confidentiality or anonymity and deception. It is important to mention that this thesis does not explore the profile of the actual interviewees but merely their views about the performance accountability of provincial government departments.

a. Deception in the thesis

Deception relates to circumstances where the researcher represents himself and his projects as being different from what they actually are (Hooks and Schultz, 1996). Deception may at times be perpetuated by thoughts that if the researcher had to fairly present the research project to research participants, this could lead to either contamination of the information obtainable or the refusal of participants to take part. My research project is purely related to the exploration of accountability arrangements in the provincial government in the South African provincial context. It would not benefit me or this thesis to misrepresent either myself or the project. The thesis is also interesting for the participants, who wished to share their views as experts in their government departments and other institutions.

There is an opportunity to misrepresent their views and behaviour to the thesis by the author to benefit their provincial government departments. But to avoid such temptations from taking effect I used a formal process to request the interviewees to take part, I also phrased the questions asked to the participants so as to make misrepresentation harder and I have further triangulated the research process by asking the same questions to different stakeholders from various perspectives. The research process

involved writing formal letters to all of the interviewees' organisations indicating my clear objectives and the fact that this is an academic study for a PHD thesis. I also provided my interviewees with the university and department contact details in case they wanted to verify my activities and also to enable them to request my thesis findings.

b. Confidentiality and anonymity

The research interviewees were guaranteed that their names would not to be disclosed on any account during the research writing, as many of them were not comfortable with that. This principle was intended to protect the interviewees from any harm in sharing their views and experiences with me. The information collected through interviews and published reports was related to the South African provincial government administration, though this information is given by public servants. Some interviewees gave their personal views regarding certain government policies and framework. This required me to promise to keep their names anonymous.

c. Harm to participants

Harm to participants relates to direct or indirect impairment of the research participants as a result of partaking in this thesis. This principle of ethical consideration often relates to experimental research where certain interventions are made to the participants (Vaus, 2009). This thesis did not require me to conduct any experiments with the interviewees and indeed no experiments were conducted. The decision not to conduct experiments was also substantiated by the fact that this thesis is intended to study government administration as opposed to specific human participants. Any indirect harm that the participants could be exposed to would be addressed through the previous principle, the right to anonymity or confidentiality of the participants. Many research participants further requested that their names should not be mentioned for their contribution, and their requests were honoured.

d. Informed consent

Social science researchers are obliged to ensure that all their research participants are well informed about the research they

participate in. Homan (1991) argued that adhering to the principle of informing the potential participants completely has at times proved complex to achieve. Issues such as uncertainty in the parameters of the data collection instruments such as interview time, or being afraid to influence the participants' responses to questions, at times limited the information divulged to the potential participants. As Homan (1991) observes, not fully informing the potential participants about uncertainties in the research does not necessarily disregard the importance of familiarising participants with what they are really agreeing upon when engaging. In this thesis I furnished the interviewees with all information that they needed to know about the thesis and it was stressed that the research was purely for academic purposes. I further indicated to them that the accuracy of some information provided might be subject to change; for example the interview length would be ideal, not absolute.

3.7.4. Voluntary participation

Not disregarding other principles, this is one of the most important ethical issues of social research. The participants were regularly reminded that they are not compelled by any law to participate in this thesis. If they wished to be excused from participation, such a decision would be respected by me unreservedly. As mentioned earlier, my research is based on studying provincial government accountability and this did not entail that any government employee is obliged to provide personal information. This fact was mentioned to all the interviewees. The Access to Information Act is applicable to the information that is either documented, or recorded using other forms of keeping information in the South African context (UNISA, 2009). But the legislation was not used because all the interviewees participated were happy to take part in this thesis.

Many initially sceptical interviewees were later more enthusiastic subsequent to realising that the research was indeed academic related. As a result all interviewees were at ease that they were not obliged to take part in this thesis.

3.7.5. Research limitations

There were research challenges that I encountered during the process of conducting this thesis. The challenges are related to accessing research interviewees, negative perceptions and expectations of certain interviewees regarding the true purpose of the research, and lack of disclosure of government information to foreign institutions, logistics and others. During the setting of appointments to meet with the different executives and political heads, I noted with concern the lack of enthusiasm for participation from some few potential interviewees. Lack of enthusiasm was even more evident with political officials, as some of them had perceptions that I was searching for confidential information and that I would disclose it to foreign countries and other interested agencies. It was also thought that my research information would then be negatively used against South Africa's provincial governments. One of the interviewees in Gauteng appeared to have supported this notion in saying:

'We first need to contact our legal team to make sure that our department does not expose its confidential information to foreign countries. We can then confirm the appointment subsequent to the legal team approval and further enquiries'

The other interviewee in the North West provincial government, who initially allowed me to record our interview continuously, repeatedly asked me to switch off the recording machine in response to certain questions that he deemed confidential to answer. Some interviewees cancelled the agreed appointments more than once with the thought that I would completely abandon my intentions if they did so, while some did not even respond to my official request for an interview. Certain participants wanted me to send them interview questions in advance so that they could prepare themselves. In some of the interviews I was perceived as a national government agent who had come to investigate whether accountability policies and frameworks are being implemented comprehensively at a provincial level. The perception was that I would then inform the national government with recommendations on how to improve the accountability systems and frameworks.

These perceptions put me in a predicament in that I was forced to repeatedly emphasize my role as an academic researcher and stress that useful data could not be easily sourced. There were other challenges I endured that were not directly related to the data collection and use. These were related to the multiple travelling arrangements I had to honour between three places: Birmingham in the United Kingdom, Johannesburg and Mahikeng as the primary areas where I had to spend most of my time. At times I had to be in Johannesburg and Mahikeng within the same day due to either cancellations or the postponement of appointments. In the end most of the planned interviews were conducted with minimal concerns.

3.8. Conclusion

The interviews with various stakeholders within provincial and national government provided the fundamental data used to answer the research questions. The data is analysed by comparison of the views raised by various stakeholders based on the PATIGAHAR model which was developed by the author, based in Ashworth and Skelcher (2005) four dimensional accountability approach. The principal-agent model is used to contextualise accountability relationships between the North West and Gauteng provincial governments and various stakeholders, including provincial legislatures, accountability institutions, national government and citizens. The use of PATIGAHAR model allowed me to triangulate the research findings in this thesis as it includes analysing accountability based on the principal-agent model using the four themes of taking into account, giving an account, holding to account and redress. Through their executives, provincial government departments are classified as agents while government stakeholders are classified as principals for analytical purposes. Both the agents and principals' views on performance accountability were analysed using four themes that were used as part of data collection.

CHAPTER FOUR: PERFORMANCE ACCOUNTABILITY IN NORTH WEST AND GAUTENG PROVINCES

4.1. Introduction

In this chapter the views of various government department representatives on accountability, and whether departments are accountable for their performance to respective principals are analysed. These views are analysed by comparing those of North West provincial departments to those of Gauteng provincial government departments. This chapter of the thesis explores the questions surrounding whether provincial departments in both the North West and Gauteng provinces are implementing their envisaged performance plans, and the extent of accountability for these performances. The analysis is conducted in two stages: first, the general views of interviewees on what accountability is for provincial government departments are considered; then I consider their views based on PATIGAHAR analytical model.

Secondly, the accountability views of different government departments' executives are analysed in the context of the principal-agent model as it relates to PATIGAHAR model. In this thesis, provincial government departments are regarded as agents of national government, legislatures, citizens, accountability institutions and other stakeholders. The views of government representatives and their accountability experiences are compared based on the two provinces, thereafter the views of each province are presented separately. In the first part of the chapter I present an analysis of accountability in the North West provincial government departments, which are subsequently compared to views on accountability in the Gauteng province. Government departments - national, provincial and local - are expected by citizens to make significant contributions towards the provision of public services (Rogier et al., 2011).

National ministers and their director generals develop strategies for national government. However provincial departments' members of executive council (MEC) and their heads of departments (HOD) are expected to echo and implement policies and strategies developed on

a national level. They are further expected to 'take into account' the views of various stakeholders like citizens and legislatures when providing public services according to interviewees from the office of the Presidency belonging to the department of monitoring and evaluation. Nationally developed government policies and strategies form a significant part of the performance plans of provincial governments according to the majority of interviewed government representatives. According to the experience of the Treasury interviewees, National government devises means of ensuring that all provincial governments have systems to implement both national and provincial performance plans.

The main concern from various interviewees is whether the provincial government departments in question are indeed accountable for their performance to all stakeholder groups. Many of the research interviewees believe more accountability improving initiatives are needed in many respects to improve provincial government accountability to various stakeholders. This chapter begins by presenting the main accountability framework developed to clarify the process pursued to attain accountability in the provincial government. The framework was developed not only by researching the inputs of interviewees but also by analysing government policies and frameworks like the Public Finance Management Act and the framework for annual performance and strategy (Gordon, 2010).

Figure 4.1 presents the actors and their responsibilities with regards to the accountability processes in provincial governments generally. In the middle of the diagram, provincial government departments denoted by (1) are represented by MECs and HODs to provide accountability for various stakeholders. Apart from provincial governments as the agents, the diagram shows seven principals expecting accountability from government: the office of the Premier (Premier) denoted by (2), the Presidency (President) denoted by (3), the national government represented by ministers and Director Generals (DGs) denoted by (4), the Treasury office denoted by (5) and accountability institutions which includes Office of the Auditor General (AG) and Public Service Commission (PSC) but all denoted by (6), the provincial legislature represented by

portfolio committees denoted by (7) and provincial citizens denoted by (8).

Accountability processes and relationships are shown in a diagram using alphabetical letters and lower cases of roman numbers. The one way accountability relationship processes for example is where a stakeholder is required to 'give an account' without 'taking into account' account the receiver's views are denoted by capital 'A', e.g. Provincial government (1) is required to 'give an account' (the process is denoted by 'A') to accountability institutions like the AG (6). In contrast two way accountability relationships are denoted by the capital 'B' in the diagram, e.g. MECs (1) are required to take into account the Premier's views and also give an account to the Premier and be held to account, the process is denoted by capital (B). Both the principal and agent have a role to play in making the accountability framework function in the provincial government. In the diagram principal's contributions on accountability giving orders to departments as agents are classified using arrows that indicate exact responsibility within the principal-agent model.

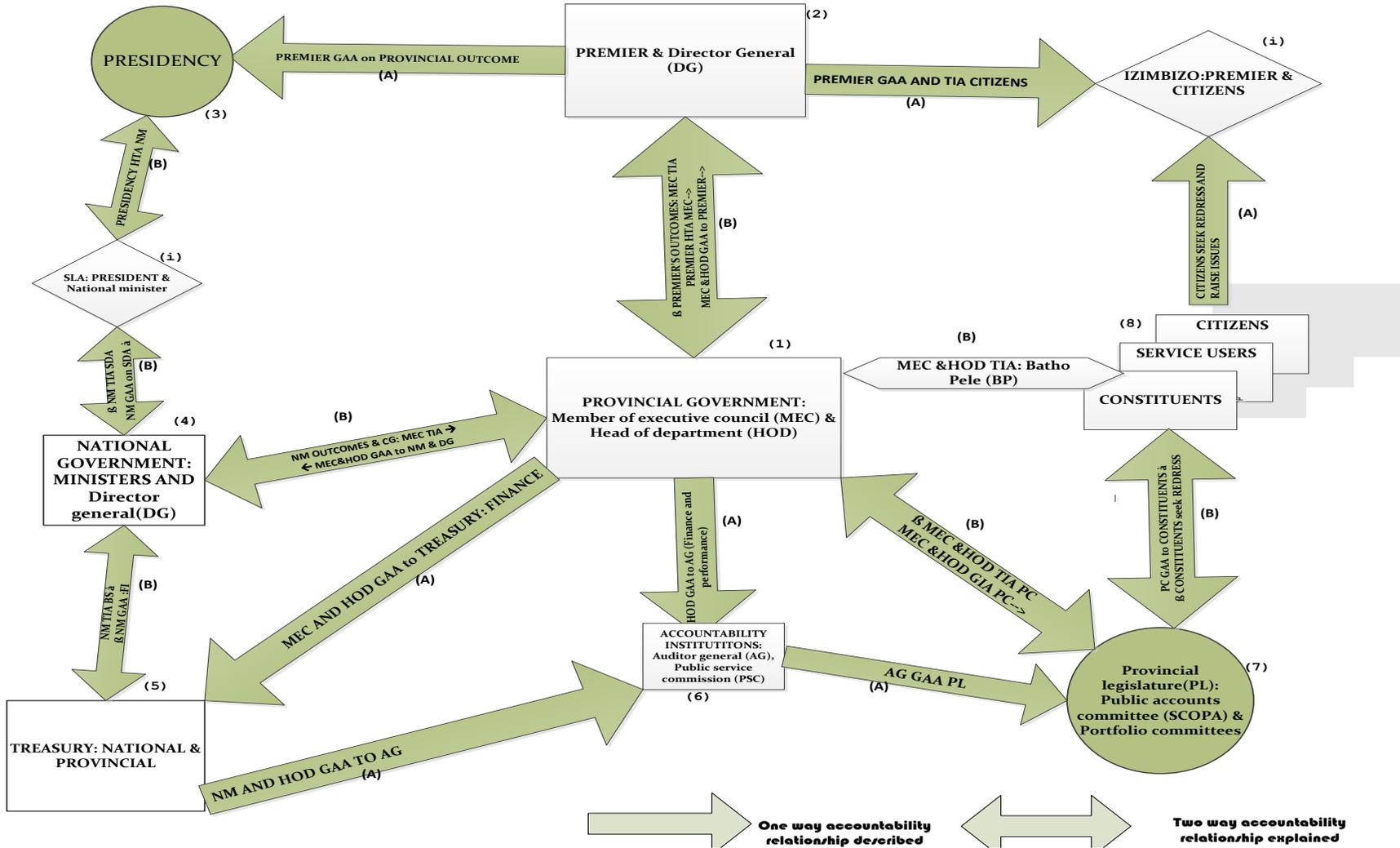
The contributions by principals are not always one-way: at times consensus is to be reached between principal and the agent and this is shown in diamond shape in the diagram. There are two other processes in the diagram that can be described at this stage: the process of conducting *Izimbizos*¹ between citizens and political heads, and the process of service delivery agreement between the President and ministers. Both these processes are shown in diamond shapes in the diagram. These latter two processes are highlighted since they are useful in initiating the process whereby the agent provides accountability to various principals. In the framework in Figure 4.1 there are areas and processes of accountability that are outside the scope of this thesis, but it is important to make note of them to provide clarity and a thorough understanding. For example engagement between the President and national ministers indirectly affects the views that are to be taken into account by the provincial government.

¹ *Izimbizos* means the gathering between a leader and those following to discuss matters of importance for both parties.

The accountability relationship between the President and national ministers is maintained by a signed service level agreement, this process is denoted by (i) in the diagram. The provincial government is not party to the agreement yet provinces 'take into account' some issues agreed at provincial level according to many interviewees. Leaving out accountability arrangements between the President and Ministers from the main accountability framework would leave incomplete explanations of the accountability process at a provincial level. Some accountability processes are associated with national government processes under the four dimensional themes (PATIGAHAR) of analysing accountability adopted. The MECs and the HODs 'take into account' the national government's inputs when determining the performance to be pursued. The provincial Premiers of all provinces are expected to 'give an account' to the office of the President on national government outcomes according to interviewees from the office of the Premier in North West and the Presidency.

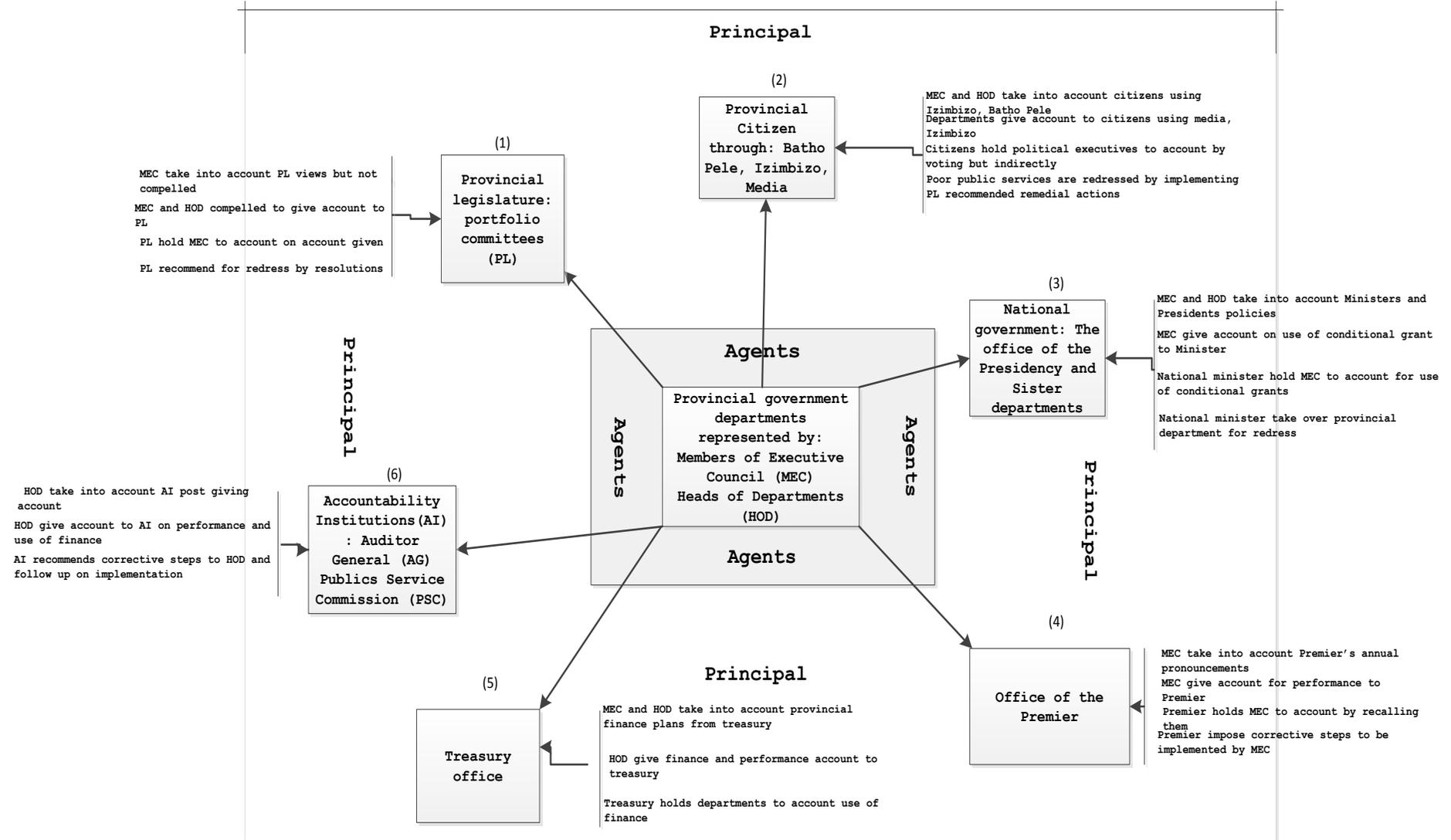
The national outcomes are developed by the national cabinet (President and ministers) in the creation of a national strategy (Presidency, 2010). National government accountability processes that affect provincial processes have been included on the diagram for completeness and understanding. The other accountability process that falls outside the provincial government sphere is the national Treasury's role in providing financial and performance management frameworks. According to many interviewees from government departments provincial MECs and HODs must 'take into account' the national treasury frameworks in their decision-making process.

Figure 4 1 Main provincial government accountability government processes



Source: compiled from legislative framework (constitution, treasury regulations, pfma)

Figure 4 2 Provincial government accountability processes



Source: Developed by the author

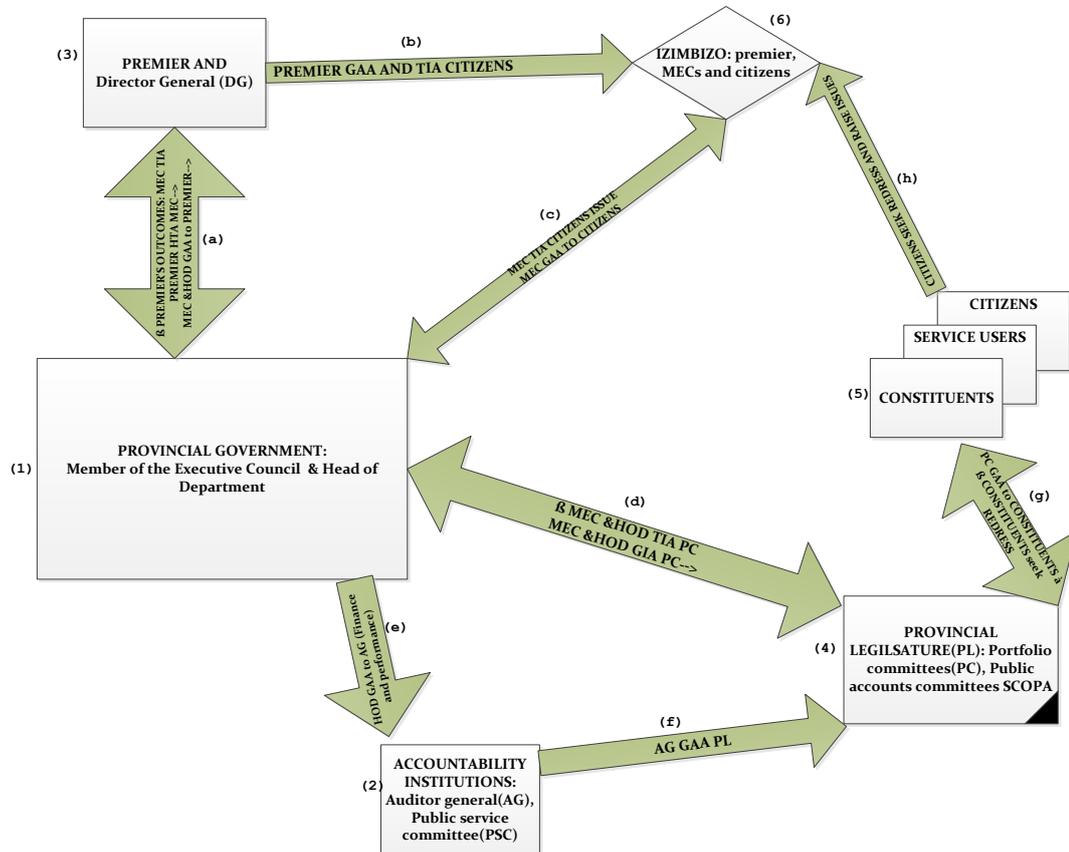
Figure 4.2 describes in detail the entire thesis accountability relationship using the PATIGAHAR accountability principles: 'taking into account', 'giving an account', 'holding to account' and 'redress'. In Figure 4.2, there are six principals involved from which the provincial accountability relationships are pursued in the thesis. In the diagram these principals are identified by using the numbers 1 to 6. (1) Describes the main accountability relationship between the provincial legislature and departmental MECs according to the views of more than half of government departments' interviewees. The provincial legislature uses portfolio committees to contribute to a clear definition of the accountability relationship. The second relationship in the diagram shown by (2) describes the accountability relationship between provincial governments and citizens according to the AG and PSC interviewees.

This relationship is based on the discussion of citizens' views through the mechanisms of *Izimbizos* and *Batho Pele*. The third relationship denoted by (3) portrays the accountability relationship between the national government and the provincial governments. The accountability relationship between MECs and the Premier is described in the fourth (4) relationships in the diagram. The MEC has direct access to the Premier through the provincial executive council according to various interviewees. The national and provincial accountability relationship of the Treasury office is described in the fifth category (5). Category six 6) illustrates the accountability relationship between the AG and PSC and provincial department HODs. In this chapter, part of the Figure 4.1 is analysed with a comparison made between the North West and Gauteng provinces and led to conception of Figure 4.3.

The Figure 4.3 demonstrates processes of accountability between provincial government and provincial legislatures, citizens and accountability institutions. Figure 4.3 is deduced from the theoretical accountability framework (Figure 4.1) of the thesis placing emphasis on the process that mainly affects the provinces. The accountability relations between government departments and other stakeholders (the Premier, accountability institutions,

provincial legislature and citizens) are shown here. The accountability analysis in this chapter is set out in Figure 4.3 which is now described.

Figure 4 3 Provincial accountability excluding the national activities



Source: compiled by author from the legislative framework

Figure 4.3, illustrates provincial government accountability process as it is explained by both the interviewees and accountability frameworks. Provincial government denoted by (1) in the diagram reflects that the provincial government is represented by MECs and HODs in terms of giving accountability on behalf of the departments. Provincial departments are required by the legislature to give account to accountability institutions (including the public service commission and the auditor general) denoted (2), this process is denoted by (e) in the diagram. Provincial government departments take into account the Premier's (denoted by (3)) performance plans and give account to the Premier on departmental performances. The process is denoted by (a) on the diagram.

The other accountability process described in Figure 4.3., denoted by (d) involves provincial government departments taking into account provincial legislature (denoted by (4))'s views. The process (d) further involves departments' executives giving an account to the legislature and being held to account by the legislature members. There are currently no direct accountability processes between provincial governments with the citizens. Accountability to citizens denoted (5) is fulfilled by provincial legislature taking into account citizens inputs. This process is denoted by (g) and further gives account to citizens and constituents. Provincial government accountability initiative processes of encouraging and ensuring citizens participation is achieved through a process called Izimbizos that is denoted by (6) in the diagram. The process further involves the Premier and various departments' executives consulting citizens.

4.1.1. Performance experiences in provincial government

In this section we analyse the meaning of performance and the experience in relation to performance of the two provincial governments in South Africa. However before we evaluate performance, the research interviewees were asked to explain their views and experiences separately for both performance and accountability in provincial governments. Getting the interviewees' understanding of performance separately enables the analysis to be located in the context of what both the researched and the researcher understand to constitute 'performance'. Various views were given for what government performance meant by the representatives of government departments. In Chapter Two, the context of government performance for the thesis was discussed in relation to the literature surrounding the subject. New public management principles of describing government performance placed emphasis on the attained government performance results (Hood, 1995).

Kane (1996) has described performance as a record of attainment of targets over a specified period of time. Performance, according to Kane, could only be determined after a given period of time, but there should have been planned targets from which performance is measured. The understanding of performance in Kane's approach is

based on the new public management philosophies about government performance, which is based on the results attained as opposed to the processing of inputs. Brumback's (1988) definition of performance is based on the behaviour of the individual or institution as opposed to the results attained. The point is that since the performer might not always be able to control the results it would be ideal to perhaps look at the performer's behaviour. Brumback's (1988) description of performance focuses primarily on the input of the performer. The determining of performance from input is addressed in a point raised by one of accountability institution representative interviewed for this thesis. He argued that provincial government departments ought not to focus performance on results but rather on managing their use of their available resource.

Performance in the thesis

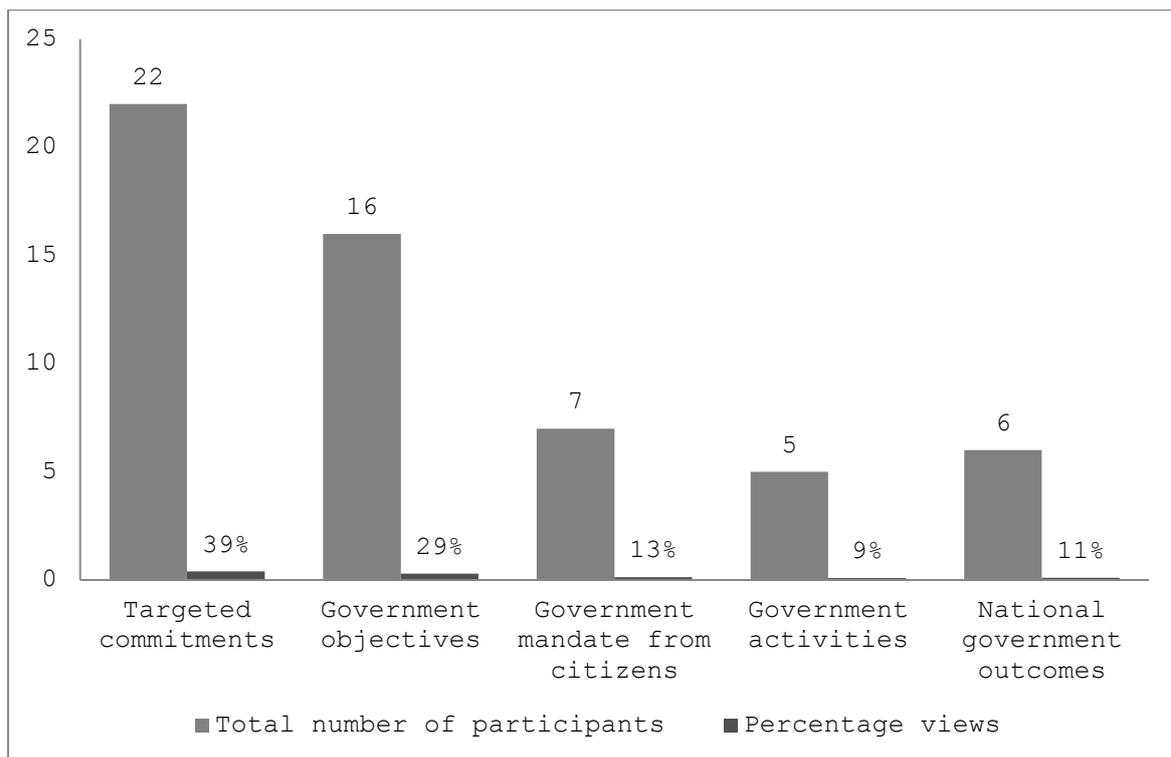
In Chapter Two, I argued that the thesis follows Kane(1996) approach to performance where reports of targeted results is given over a period of time. Public sector performance in the literature is based on achievements expected and actually realised in modern governments. In Lebas' (1995) argument performance attainment should be contextualised and conceptualised before its measurement. In the context of this thesis I am looking at performance from what departments intended to attain as either targets or performance. But the emphasis is on accountability on such performances. According to the views of many interviewees from departments in both provinces, government performance is mainly defined in terms of the attainment of target results that are predetermined at the beginning of each year of spending. Departments' targets are explicitly indicated in their annual performance plans.

According to the legislation, PFMA government institutions are required to prepare strategic and annual performance plans. Provincial government departments determine performance targets for the year by considering objectives. According to interviewees predetermined targets are used to describe departmental spending activities to be pursued during the budget year. But there are other interviewees who define government performance as the process of

attaining national government objectives, mandates from citizens, government activities and national outcomes. The types of descriptions given for performance are not entirely inconsistent with each other but many interviewees continued to refer to performance as the attainment of targets. Figure 4.4 demonstrates the representation of various interviewees' views based on the frequency with which they described performance using five themes.

It is clear from the percentages represented that many interviewees see attainment of government targets as performance (39% of representatives). The second largest group of respondents who defined performance as the attainment of government objectives (29%), with the definition of performance as mandate from citizens standing at 13%, government activities 9% and national outcomes 11%.

Figure 4 4 Performance description themes in provinces (NW & GP)



Source: Develop from summary on interviewees views

However in addition to using these themes to define government performance there are differences in views about the source of targets to be pursued by government departments. It is clear in both provinces that the departmental managers play a more influential role in determining government targets to be pursued: 24% and 27% for NW and GP interviewees respectively. But there are more

interviewees in the NW departments (26%) than GP interviewees (0%) arguing that their performance is determined by 'taking into account' views from the provincial legislature committees. However, in the GP province there are more interviewees 'taking into account' the MEC's budget speech and political manifestos with 20% and 20% respectively, in comparison to NW with 3% and 9% respectively. The state of the nation address (SONA) by the President and the state of the province address (SOPA) by the Premier are 'taken into account' in influencing provincial performance, with 12% and 0% of NW and GP interviewees using them for their performance plans.

These views are shown on both Figure 4.5 and 4.6. The significant difference in views 'taken into account' to determine performance is associated with the views of legislature members. In the Gauteng province, the views of provincial legislatures in determining performance are not considered at all by interviewees but in the North West provinces 26% of interviewees overwhelmingly argued that their performance is determined through provincial legislature views. This varying of not taking into account legislature views substantiate the argument by Gauteng interviews that provincial legislature role is not to influence and participate in government activities. But on the other hand North West interviewees argue that actually without taking into account legislature views compromises citizens' participations in government activities entirely.

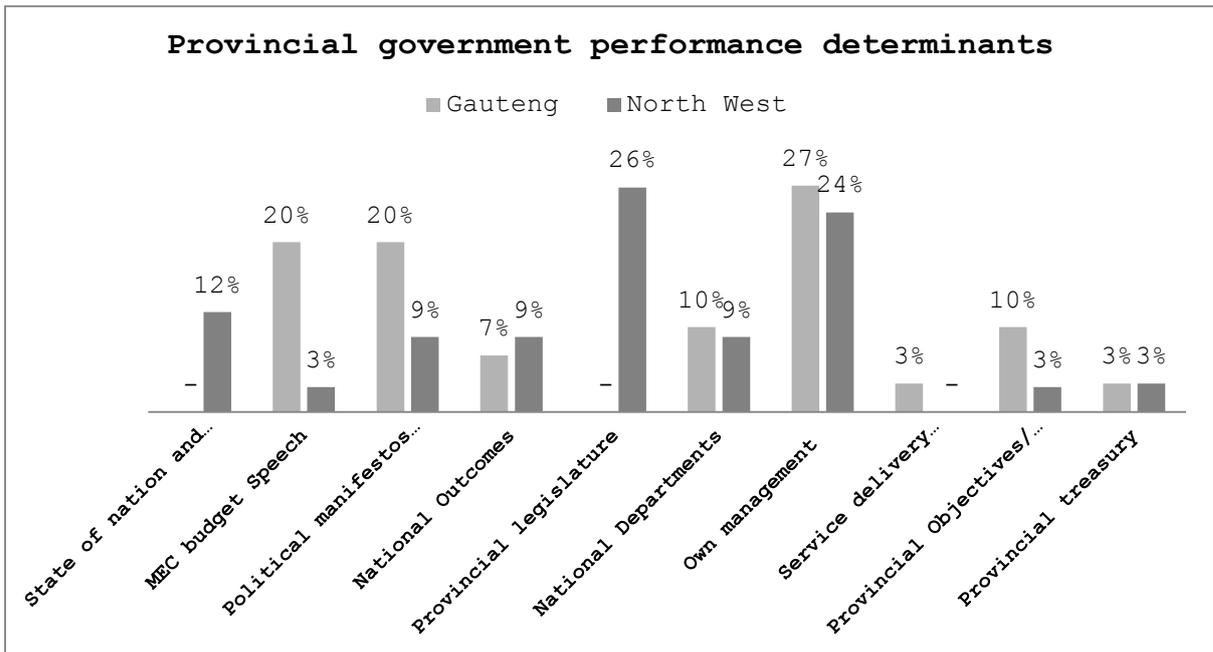
The NW interviewees argue since there aren't any processes to take into account citizens' views in government, legislature members serves as citizens' representatives. Provincial departments' interviewees in both provinces take into account 'National outcomes' to determine performance targets that they pursue. In the NW 9% of interviewees and in the GP 7% of interviewees derive their departments' views from outcomes prioritised by the presidency. There were more interviewees in GP than in NW taking into account views of 'political manifestos' and 'PEC' (20%; 10%) and (9%; 3%) respectively. Despite the difference between the provinces, it is clear that the views about political manifestos and the Premier are 'taken into account' in both provinces.

Figure 4 5 Departments performance determinants: NW and GP

Performance meaning themes	Gauteng	North West	Differences
State of nation address & province address: President and Premier	-	12%	12%
MEC budget Speech	20%	3%	17%
Political manifestos through to SP	20%	9%	11%
National Outcomes	7%	9%	2%
Provincial legislature	-	26%	26%
National Departments	10%	9%	1%
Own management	27%	24%	3%
Service delivery agreements	3%	-	3%
Provincial Objectives/ Premier 's office	10%	3%	7%
Provincial treasury	3%	3%	-

Source: Develop from summary on interviewees views

Figure 4 6 Departments performance determinants: NW and GP per province analysis



Source: Develop from summary on interviewees views

4.1.2. Accountability understood by interviewees

In the initial analysis of provincial government performance, the views of interviewees from various departments on their understanding and experiences of accountability were analysed. There were common and conflicting views from interviewees about their experience on government accountability. According to more than half of the interviewees, compliance with financial and performance management frameworks, and the legislation set out by the treasury and other accountability institutions constitute common measures of government accountability. The representatives in both provinces of government departments believe that compiling monthly, quarterly and annual reports that are sent to portfolio committees, the office of the treasury and the office of the auditor general are all to be regarded as instances of accountability. It is a view shared by the majority of departments' interviewees in their understanding of government accountability.

Other interviewees argued that submitting such reports by government departments as a form of accountability is justified when the auditor general (AG) issues favourable audit reports for using public funds with probity. The AG audited finance and performance

reports are often issued to departments after their reports are checked for accuracy and verified for validity. Interviewees from departments further argued that accountability means responding to questions upon achievement of performance targets and use of finance asked by either the provincial legislature, the Treasury, citizens, national government and the Premier. According to interviewees responding to questions involves, regular presentation to various portfolio committees, answering citizens' questions during *Izimbizos* and responding to the questions of media representatives during briefings on particular issues.

There are fewer departments' interviewees who believe that there should be any action taken against poor achievement of performance and for perceived lack of good governance. As two senior executives interviewees from Gauteng provincial government argued that holding them to account does not enhance accountability and subsequent performance. One of these interviewees from Gauteng said:

'Accountability does not involve punishing departments' officials, but asking them to explain what they have done and their future plans.'

In taking an overview of what accountability meant for government departments interviewees' views, their understanding of accountability is more about reporting back on their activities they promised at the beginning of the period but reporting at end of the period. Many of the departments' interviewees do not put much emphasis on role played by an account receiver to provide views to be taken into account. Considering that I classified them as principals in the initial step of analysing accountability in the thesis, obtaining inputs from various stakeholders is clearly not a priority for many departments. I will now look at effects of accountability processes according to interviewees.

Accountability: adverse effects on government performance

As part of discussions of what accountability means for the provincial government, various departments' interviewees argued that there are adverse effects of the process of accountability. There are concerns from interviewees in both the NW and GP about whether the accountability process helps government departments to

improve subsequent performances. Areas that raised a concern about the effect of accountability processes are considered under the categories 'repetitive of similar accountability' and 'accountability without added value from account receiver'.

a. Accountability to various stakeholders

Three research interviewees from Gauteng and two from North West express their dissatisfaction with the process of accountability. They argued that, during each spending year, there are often many stakeholders expecting accountability from the government. In most cases, each stakeholder would have particular expectations with regards to accountability from government. Having various expectations often lead to the multiplication of accountability to suit individual stakeholders. National government expects provincial departments to 'give an account' on how the province contributes to the attainment of national outcomes. The Premier's office expects account from the political heads, but the provincial legislature also expects departments to give account in writing on specific issues raised. Basically there are various stakeholders expecting same account from various frameworks.

b. 'Accountability without added value from account receiver'

Provincial government department representative are adamant that 'giving an account' and adhering to other accountability requirements should add value to their performances. But it is not always the case when giving account to other principal stakeholders. Accordingly, 'giving an account' to AG and PSC adds more value than accounting to provincial legislature and national government departments. This view is shared by interviewees in both provinces. Departments expect action to be taken where envisaged performance is not attained and where accountability is poorly given. The failure to add value to the provincial government on account given is overshadowed by political issues that do not often relate to accounts given.

4.2 North West provincial government views

The following sections will analyse departments' interviewees' views regarding accountability in both provinces using separate discussions based on the different provincial views. Having looked at general views of what accountability meant for GP and NW departments interviewees I will subsequently move to analyse accountability using PATIGAHAR model in the next section.

4.2.1. Taking into account: North West Province

All provincial departments have a political executive who is also known as MEC and a head of department also known as the HOD, respectively, a political head and accounting officer. The MEC and HOD are expected to give an assessment of departmental performance and full financial accountability on behalf of their departments according to all departments interviewees. The MEC provides political leadership to his department and is appointed through an election process by the Premier in the legislative house as prescribed by constitution. The HOD is an administrator of his department and supports the MEC to achieve his or her political outcomes (Gordon, 2010). According to the majority of government interviewees, both the MEC and HOD take decisions on performance to be pursued by their departments for every accounting year.

The choices on performance are guided through consultative processes with various stakeholders. According to government interviewees 'taking into account' the views of various stakeholders create options for MEC and HOD to decide on which performance targets to pursue. It is this process of engaging various stakeholders for the purpose of decision-making by the MEC and HOD that is defined as 'taking into account' (Ashworth and Skelcher, 2005). According to the majority of interviewees the 'taking into account' of various stakeholders' inputs often happens before the beginning of the government spending year. The process of 'taking into account' various stakeholders' inputs is followed by further consultative processes over the course of the year, such as reviews of provincial strategy by the Premier during the year of spending. However, during follow-up consultative processes it is the provincial legislature views that are 'taken into account' through the year.

According to a majority of NW government interviewees, the inputs of primary stakeholders that are taken into account to influence NW government decisions, relate to the views of the provincial legislature and of provincial citizens. The secondary stakeholders' inputs which are to be taken into account relate to those of national departments, the Treasury, the office of the President and auditor general and public service commission. Although I have classified stakeholders as primary and secondary, in the majority of the interviewees' experiences the provincial legislature and national government are expected to be the key influencing bodies that provincial government 'take into account' their views. The legislature is an institution where elected members of the community meet to set out provincial laws and appoint the Premier according to the constitution (Constitution of the Republic of South Africa Act 1996, Chapter 6).

The house of the legislature is expected to pass provincial legislation, appoint the Premier, guide provincial government performance, and hold MECs and HODs to account (Constitution of the Republic of South Africa Act 1996, Chapter 6). To perform their functions, the provincial legislature makes use of sub-committees called portfolio committees. Committees are divided according to the number of provincial government functions. One portfolio committee oversees one or two government departments in the province. Each committee has a chairperson who gives feedback to the house of the legislature on their respective functions.

a. Taking into account: Portfolio committees

In the North West province eight out of nine government departments agreed to take part in this thesis. Five HODs and nine chief directors from these eight departments were interviewed. Some of the participants were interviewed more than once to clarify points in their views. All the representatives of these departments agreed to the notion that provincial government departments should 'take into account' the inputs of the portfolio committees, the executive council, national departments and provincial citizens in their decision-making. According to interviewees, the process of obtaining

the inputs of various stakeholders on the part of MECs and HODs should happen at the beginning of the year. Many interviewees emphasize that taking the various stakeholders' views into account is an important stage of accountability as it sets out explicit expectations between the government departments' representatives and those who expect delivery of services and accountability.

In spite of a consensus amongst the interviewees on the desirability of 'taking into account' various stakeholders' views, they raised further reasons for consulting them. Various reasons were given by both NW and GP governments' representatives. I will look at the responses of the GP provincial government later in the chapter; for the moment the focus will be on the NW government views. The views on why provincial departments should take into account portfolio committees' inputs vary amongst the research interviewees. According to legislation it is compulsory for all government departments to consult portfolio committees before the beginning of the spending year in the province. Departments' interviewees further argued that it is at this stage of consultation that portfolio committees' should guide and influence departments' decisions on the performance targets to be pursued for the spending year.

According to government interviewees during the process of consulting with portfolio committee members, MECs and their HODs debate the performance and finance plans with the legislature committee. The interviewees further indicate that these debates are on whether performance and financial plans are in line with political manifestos, national government outcomes and pronouncements made by the Premier. In this process, as one interviewee argued the performance and financial plans presented by government departments through the MEC and HOD are scrutinised for their relevance to political mandates by the portfolio committees. Many interviewees emphasised the point that the importance of the provincial legislature's need to scrutinize the plans stems from the fact that members of portfolio committees are citizens' representatives.

As they added, during the debates on performance and financial plans portfolio committees raise further issues that relate to concerns raised by the provincial citizens and constituents. One HOD commented:

'Yes, you know portfolio committees have a big role to play here as they are the people's representatives. Many of our departments are dependent on portfolio committee members for views and concerns raised by citizens and how to take them into government programs'

The fact that portfolio committees' members have been voted into office by citizens makes it necessary for members of the committees to ensure that issues of concern for citizens are 'taken into account' by the government according to departments' interviewees. Since the current system of accountability does not make explicit provision for provincial government to 'take into account' citizens' inputs in their decisions, raising concerns with portfolio committee. As a result, the majority of HODs and other chief directors interviewed believe it is important for portfolio committee members to represent the input of constituents. Other HODs also caution that the constituents do not represent all citizens. It is for this reason that most of the representatives of departments interviewed said they would also want to 'take into account' with caution the inputs of portfolio committees in government decisions.

Other than constituents, citizens' views are not always represented and, as one interviewee asserts, this issue also needs to be given consideration. Government representatives further argued that members of portfolio committees are not fulfilling their role of scrutinising performance and finance plans as expected. Three out of five HODs criticised the committees members because they do not actually scrutinise plans presented to them as expected but rather approve them without carrying out scrutiny. To the frustration of government departments there are fewer than expected inputs from portfolio committees to be taken into account. In some cases planned performance and use of finances are never scrutinised by the committees. Lack of scrutiny of government plans by portfolio committees leads some HODs to conclude that some members of committees are not clear on their role. As one says:

'Their role is to provide views to be taken into account by government departments'

One HOD argued that portfolio committees should be robust in providing inputs to be taken up by the provincial government. However, he noted that in general portfolio committees only consider plans being presented by the government departments, with minimal or no comments given on their content. Despite minimal inputs some departments would not take them into account. He continued his views by saying:

'But if I can offer critical views to the current government and legislature system of accountability, it is all well but everything being done here is purely for compliance. Not really being done with rigor. That is my experience'.

It would appear that there is a lack of clarity on the role of portfolio committees in regard to their engagements with government departments' executives. The understanding of some HODs is that portfolio committee members are not explicitly aware that departments are expected to 'take into account' their inputs. On the other hand, the members of the provincial legislature representatives interviewed believe that, in essence, their role is more concerned with oversight. The oversight role is used as another terminology for holding to account, this was according to interviewee.

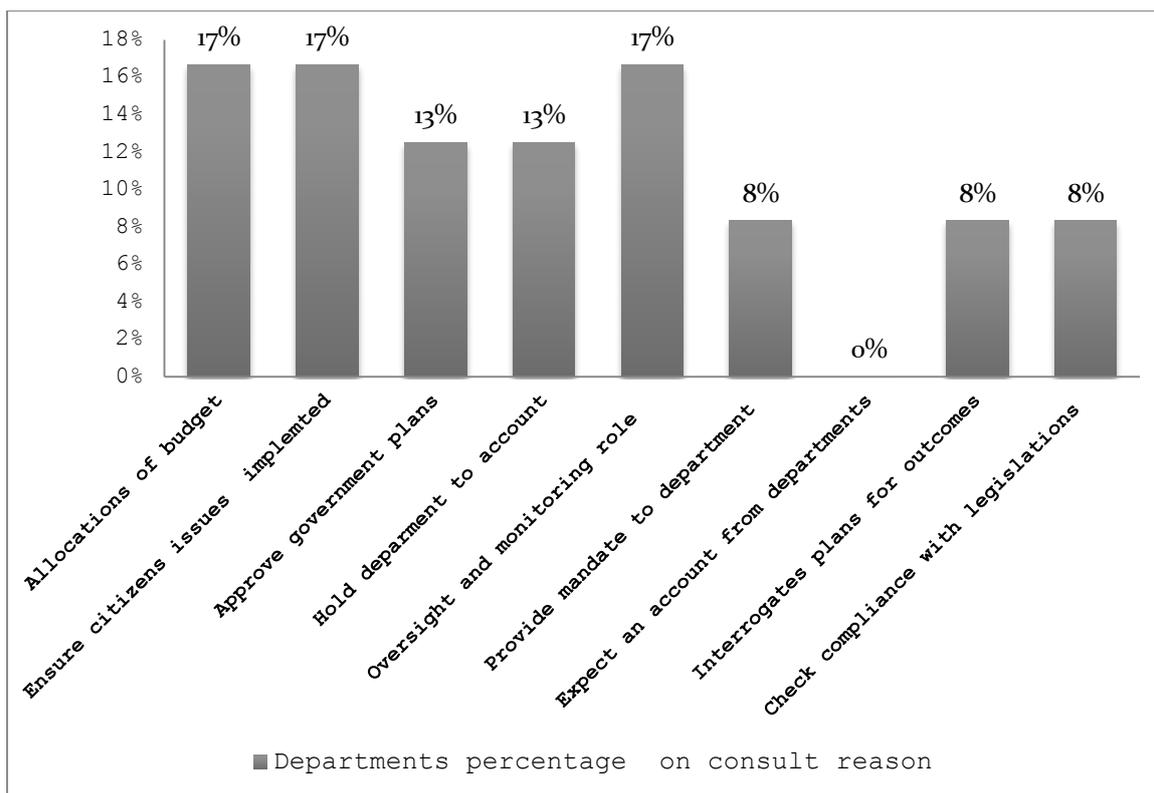
HODs and chief directors interviewed argue that portfolio committees' members are not comprehensively performing their duties of ensuring that the provincial government achieves expected performance. The committee members' responsibilities begin by giving inputs to be 'taken into account', but failing to do this weakens accountability. Instead, portfolio committees' members often fail to scrutinise the performance and financial plans of provincial government departments. On the other hand portfolio committee members argue that MECs participate as full members of the legislature, and are consequently expected to lead their departments to implement the contents of political manifestos. The reasons given by HODs and chief directors interviewed for 'taking into account' portfolio committees members' views can be summarised as: 'to

allocate budgets'; 'forward citizens' concerns'; 'approve performance and financial plans'; 'hold government to account'; as well as monitoring and oversight, and providing mandates to provincial government.

Representatives of the provincial government departments argue that it is for this range of purposes that departments should 'take into account' the inputs of portfolio committees' members. It is clear that most government departments anticipate more inputs from the portfolio committees' members than they are receiving. Many departmental representatives argue that the provincial departments that have not been given inputs from portfolio committees as expected have received unfavourable audit reports from the office of the auditor general. Poor audit reports are also a result of improbity in the use of public finance and as a result of poor performance. According to interviewees many departments receives poor audit reports and these audit outcomes are an indication of the weak portfolio committees.

The interviewees further agree that the reason for poor performance and lack of accountability has been a result of lack of guidance from portfolio committees. Figure 4.7 shows a summary of views expressed by various HODs and directors in this thesis on the reasons for 'taking into account' portfolio committees members inputs. The views on whether government departments should 'take into account' portfolio committees members' views were given by department representatives. These views are compared to each other in terms of how many interviewees agreed and suggested them. All departmental representatives interviewed mentioned more than one view on whether departments should 'take into account' portfolio committees members' views. These views are represented by seventeen per cent of the overall views in comparison with other views about the role of the portfolio committees.

Figure 4 7 Departments views on role the Legislature NW



Sources: compiled from research interviews

However, these views are in contradiction with the perspective held by the portfolio committees' interviewees on whether departments should 'take into account' their inputs. The portfolio committee interviewees' views on whether government departments should take into account their views is analysed in Chapter Six of the thesis. But, in summary, portfolio committees expect provincial departments to operate autonomously but also be accountable and comply with legislation requirements.

b. Taking into account : Citizens' inputs in government decisions

According to the majority of interviewed departmental representatives consulting with and 'taking into account' citizens' views enables the HODs and MECs to involve citizens comprehensively in government activities. But according to the experience of the majority of interviewees, despite it being imperative to 'take into account' citizens views in terms of the accountability approach adopted in the theoretical framework for this thesis, the current processes of accountability did not put an emphasis on compelling government departments to consult provincial citizens for their

inputs. Interviewees further indicated that there are currently various initiatives to ensure that provincial government takes into account citizens' inputs. But the problem is that the initiatives are not institutionalised in the legislature's engagement process.

As a result, provincial citizens' views are not comprehensively taken into account at the moment, if indeed they are considered at all by departments. One of the interviewees cautioned accordingly that the national government have expectations that provincial government executives have close relations and regular engagements with their citizens, but this is not the case. According to interviewed government representatives the form and structure of taking citizens' inputs to account through various engagements is dependent on individual departments in the province. However, this is not effectively implemented. Only three out of nine departments' interviewees admitted their departments' weakness that the current system of citizens' consultation mainly relies on local government institutions to take into account citizens' views.

According to many experiences of some interviewees, provincial government departments are expected to monitor the performance of every local government across the province; in addition, departmental executives rely on local government to gather citizens' inputs to be taken into account. Local government makes use of local citizen committees that consult citizens to inform communities about municipal plans. Citizens' reports are used by government departments as attempt to 'take into account' citizens' inputs.

Izimbizos for citizens' accountability

According to the National Treasury interviewee, other platforms used by the provincial government to take into account citizens' inputs include the use of government integrated approaches with other institutions called *Izimbizos*. One of the HOD's with experience explained that the Premier of the province often calls '*Izimbizos*', where she is accompanied by various departments' MECs and HODs to meet with citizens in different parts of the province. In these *Izimbizos* citizens raise their concerns with regards to public service and accountability by government. *Izimbizos* give government

a further opportunity to account to citizens visiting at a given point in time. According to the interviewee it is through these *Izimbizos* that citizens are consulted and their views are taken to account. The *Izimbizos* model is explained in detail in Chapter two, section 2.2.

Izimbizos is a formally recognised South Africa government citizen engagement concept carried out by the head of state or province (Hartslief, 2008). The word *Izimbizos* is taken from *Zulu*, one of the popular South African languages, and its literal meaning is 'a gathering' (Hartslief, 2008). In South Africa, prior to the colonisation years, where chiefs and his helpers assumed the role of government in rural areas of the country, *Izimbizos* were a popular forum for accountability. The chief and his helpers would often call for *Izimbizos* where all the community members young and old would meet with him. All the important issues and problems affecting the community are discussed and solutions are further derived in *Izimbizos*. The former South African President Thabo Mbeki integrated the concept of the *Izimbizos* as a model of citizens' participation and an accountability measure within a government framework of governance and accountability (Mbeki, 2001).

The President together with his cabinet members often engages in community gatherings (*Izimbizos*) with the citizens of both rural and urban areas. Though the focus at times tends to be on the rural areas where government institutions are out of reach, the concept seeks to enhance government accountability by taking citizens inputs into account in government decisions (Hartslief, 2008). The issues raised by citizens are discussed, integrated and taken into account in government decisions and activities. The integration of *Izimbizos* into government frameworks was initiated in the year 1997 (Sangweni, 2008). According to DPSA interviewees the process of *Izimbizos* was initially seen by provincial governments as national government policy but was later integrated into other spheres like the provincial Premier and members of executive council and local government Mayor and other senior management.

According to many departments' interviewees, *Izimbizos* have been both the North West and Gauteng provincial governments' model of citizens' government participation, ensuring that citizens' views are taken into account in government decisions and policy making. According to many interviewees the *Izimbizos* model seems to be effective in getting citizens' inputs. The interviewees wish it could be taken seriously by all departments and the Premier. Many departments' interviewees are concerned that the lack of institutionalisation of citizens' consultation forums like *Izimbizos* by government departments encourages HODs and MECs not to pay attention to citizens' accountability. *Izimbizos* are not systematically implemented by the Premier and the President. Based on all interviewees' discussion about *Izimbizos*, it is the President of the country or the Premier of the provinces prerogative to host *Izimbizos* and it is not the case that every MEC and HOD is part of these gatherings.

Lack of citizens' accountability processes

The HODs and other directors interviewed for this thesis confessed that some of the departments are not doing enough to strengthen accountability channels for the citizens. They further argued that the current government processes of citizens' engagement very much depend on whether the Premier and other executive councils deem it necessary. A significant number of interviewees complained that the lack of processes is perceived by departmental representatives to undermine many other efforts by non-government institutions to enhance accountability to the citizens of the province. According to interviewees, there are no systematic measures to ensure that citizens' views are obtained and 'taken into account' in government decisions in the NW province. The HODs further complained that there is a lack of will from certain government executives to 'take into account' citizens' views and ensure wider integrated participation.

There is a general perception by various department executives that the provincial legislature represents citizens' views during their accountability session with departments, and as a result many departments have a lesser appetite to account to citizens. In spite of the views of the majority of departments' interviewees, a

minority argued that their decisions represent citizens' views. These interviewees argued that they make use of *Izimbizos* but this is regardless of evidence that the model has not been comprehensively used by many. To substantiate further the problems encountered by departments taking into account citizens inputs, one of the HODs is quoted as saying:

'The annual performance plans (APP) do not necessarily represent the aspiration of the people as it should. We pride ourselves as South Africa with being a democratic country with the bottom up approach to governance and performance. One of the fundamental problems is the manner in which the government structure is done. In the provincial government we plan on our own without the involvement of the community that we serve '

In their own defence for not taking citizens' views to account, many HODs argued that they rely on provincial legislature to consult citizens on behalf of government departments. But they further confessed that more citizens' initiatives could be taken by government to enhance citizens' accountability. Citizens' accountability is a main concern for many departments in the provinces, particularly political heads.

c. Taking into account: National government inputs

Functional departments

According to many interviewees, provincial government departments take into account views given by national government departments, including the national Treasury with high esteem compared to other principal stakeholders. The other interviewees commented that this is despite the fact that provincial legislature as part of other principals having more authority to demand accountability than national government. There are also service level agreements (SLA) between provincial MECs (and HODs) and the Premier for a five year term but they are also outweighed by the attention given to national government views. According to two HODs interviewed in SLAs, provincial departments are asked to demonstrate how their performance and financial plans support national outcomes. The process of preparing national outcomes and entering into service

level agreements is detailed on a 'guide to outcome approach' from the Presidency (ThePresidency, 2010).

Many interviewees agreed with the view that the ruling political party's manifesto identifies five priority areas and national outcomes are developed from these priority areas. According to research interviewees, attaining most national outcomes requires action by provincial governments. Outcomes are hence prioritised by provincial departments; for example, national education outcomes are achieved through provincial departments of education. From the majority of interviewees' perspectives it is clear that the reasons that provincial HODs and MECs prioritise national government's views compared to other principal stakeholders is to advance national outcomes and Treasury funding stipulations. The process of 'taking into account' national government priorities is further supported by the national treasury framework in planning the strategic plan and annual performance plan (Gordon, 2010), which stipulates that national government determines provincial government outcomes which the provinces are to 'take into account' in their decisions.

Interviewees further indicated that 'taking into account' national government views is more important in cases of concurrent functions. Concurrent functions occur where the national department has a replica department at provincial levels; an example is the national department of health and provincial department of health. The relationship between these two spheres of national and provincial government allows their representatives to enhance accountability between the spheres, where the latter is accountable to the former. According to HODs interviewed in the province, accountability between the spheres is achieved through various platforms that make it possible for the different levels of government to maintain their autonomy. The HODs explained that some of the measures 'taken into account' that are used to communicate national government's views to provinces include forums such as of Committee of Minister and MECs (MINMEC), Committee of Director general and heads of departments (HEDCON) and various ministers' budget speeches.

MINMEC relates to the national committee formed by the national department minister together with all nine provincial political heads' (MECs) similar functions (Rapoo, 1999), for example, the Minister of Health has monthly meetings with all nine provincial MECs. A similar process is followed within the HEDCON, which is the national committee for the head of a national department and for all provincial MECs in the same function. It is, according to interviewees, in these engagements that the ministers brief all the MECs about national government expectations. Provincial MECs 'take into account' national ministers' views in their decisions on the performances that they pursue at provincial levels. According to interviewees' experiences provincial departments are expected to take into account views raised by the national director general in HEDCON.

There are also national department ministers' budget speeches where they indicate the entitlement of various provincial budgets to conditional grants. A conditional grant refers to funds being allocated to a provincial department to be used for a specific purpose, usually specified by the provider of the funds. Consulting national departments in different forums is an important process, but a minority of HODs interviewed raised concerns that national policies and priorities are imposed on provincial government, and such an imposition also has an adverse effect on constitutional provisions for spheres of government to remain autonomous.

d. Status of taking into account views in the NW

The National Treasury recently developed a framework that guides government institutions on whose views are to be taken into account in planning their performances (Gordon, 2010). The framework gives the provincial executive councils, the Premier and her cabinet authority to decide on which stakeholders' views are to be taken into account. According to research interviewees, in this light the Premier and MECs take into account political manifestos in the programme of action of provincial governments. The government programmes of action are written as provincial departments' strategic plans (SP) that have five year lifespans usually running with the political term of office. The process of implementing the

accountability framework is achieved with the consultation of the provincial legislature majority of the indicated departmental interviewees.

The attainment of SP programmes is spread into five annual performance plans. Despite many interviewees commenting in favour of the process introduced by the Treasury, other interviewees argued that the provincial legislature may not participate in the government planning process. The argument that provincial legislature may not participate in the government planning process as prescribed by the Treasury process, seeks to challenge the notion that departments should 'take into account' the legislature's views. Taking into account the views of provincial legislatures as prescribed by the Treasury process is perceived by some interviewees as interfering with the functions of the executives. Interviewees opposed to government taking into account provincial legislature further argued that portfolio committee members should mainly provide and hold government departments executives to account on their plans without giving views that will be 'taken into account'.

Other executives regard being held to account as oversight by the legislature. I therefore need to discuss the oversight as an accountability process. Oversight is defined as overseeing, supervising, giving direction and considering one's action (J Redpath et al., 2006). In many of the departments, interviewees viewed oversight as being supervised by the legislature, as opposed to being dictated on what to do. Some interviewees argued that 'taking into account' provincial legislature' views make it impossible for portfolio committees to hold departmental executives to account. These interviewees argue that failure to achieve performance plans influenced by the legislature would be blamed on portfolio committee members since they impose their views. As a result, these executives in the NW provincial departments regard the accountability framework as weak. There are those who still feel that the existing accountability framework is comprehensive.

One HOD noted that:

'Yes it is comprehensive. The annual performance plan is a very useful document because once you have made commitments

on it there is no way you cannot perform against it because there are budget implications.'

Other departments' interviewees argue that the framework is not understood by all the departments' executives expected to make use of it. According to the views raised by both NW and GP provinces government representatives, there is a common understanding that is intended to take into account various stakeholders' views. Moreover, if implemented, it could improve government performance, citizens' satisfaction and enhance accountability. But interviewees could not provide evidence to substantiate this claim.

e. Taking into account: Provincial executive council

The Premier and her cabinet form the provincial executive council that is responsible for provincial government performance (Constitution of Republic of South African act of 1996, Chapter 6). The Premier is the leader of the executive council and is also responsible for coordinating and consolidating the provincial strategy. All members of the provincial executive council are full members of the provincial legislature. Members of the executive council (often known as the 'MEC') have access to both the legislature and the government. According to departments interviewees, having access to both legislature and government activities makes the MECs more knowledgeable about government than other members of the legislature. Some of the interviewees also argued that having more information about government makes MECs feel superior to other members of the legislature and weakens the accountability relationship.

According to most of the interviewees the executive council also has more control over the budget and related activities than the other members of the legislature. Interviewees further argued that as part of the function of the executive council, they decide on how the provincial spending is allocated amongst provincial departments. As many interviewees argued, it is the authority over budget that make members of the executive council superior to their fellow members of the legislature. This authority makes it again more impractical for other members of the legislature to hold departments' executives to account since there are no incentives

for being accountable to the legislature. Provincial departments often take the executive council's views more into account and neglect the legislature's role.

Interviewees concluded that MECs are expected by the accountability framework to take into account the portfolio committees views, but it is not always the case as the executive feels superior to fellow members of the legislature. Fewer departmental interviewees argued that the MECs at times mislead their legislature colleagues, due to the access to information they have about the government rather than being accountable to the legislature. As one of the HOD interviewed, summarised his argument:

'But there is a contradiction because the annual performance plan is an executive function with not much of a role being played by the portfolio committees (PL). Yes we prepare these plans and take them to the legislature but what we the executives present to the legislature hardly changes, not even a full stop or comma after the review or debate the legislature.'

The point being made is that the portfolio committees' members' views are not always 'taken into account' by departments' executives during the process of preparing performance and finance plans. According to many interviewees once departmental plans receive the approval of the provincial executive council it is often impossible for the legislature to impose its views. According to interviewees the performance and finance plans are presented by various MECs at their budget speech for the spending year. The budget speech is often approved by the provincial legislature members after its presentation by the MEC without amendments. Interviewees emphasised that it is impossible for the legislature members to amend a budget speech once it has been pronounced to the legislature by the MEC.

f. Performance and financial plans

According to views of interviewees subsequent to 'taking into account' the views of various stakeholders, provincial departments' executives should produce strategic (SP) and annual performance plans (APP). According to interviewees, SP and APP is where views of various stakeholders are represented by the provincial government. Many interviewees supported the view that it is the

responsibility of the HODs of various departments to compile the strategic, annual performance and financial plans in each department. These planning documents are used to indicate details of performances to be pursued and how various stakeholders' views are 'taken into account'. Account to be given by departments is further based on these planning documents.—Interviewed HODs make use of the operational plans in addition to reducing performance and financial plans into measurable targets.

As some interviewees argued, reducing the plans into measurable targets further enables departmental executives to give an account for specific targets. But many emphasised that an operational plan is an internal management document that lists details of each program's activities in achieving agreed performances. Operational plans are often used for management accountability within departments. According to views of interviewed government interviewees, presentation of the planning documents is performed by the MECs and HODs of departments prior to the beginning of the spending year. It is at this stage where the views of portfolio committees are to be taken into account, but they are not always being 'taken into account'. According to interviewees, every departmental HOD and MEC may decide to amend performance plans, however they should obtain the approval of the provincial legislature through portfolio committee members.

Amending performance plans means that provincial departments' executives have the prerogative to decide on whose principal stakeholders' views to 'take into account'. But the amendments of approved performance targets do not take place consistently as this may have consequences for the allocated budget. Many argued that as a result of budgetary implications for any amendment to performance plans, departments' executives are required to obtain legislature concern to affect amendments. Interviewees further clarified that the amendments relate to changes or improvements made on initially approved strategic and annual performance and financial plans. Amendments include changing performance targets, reallocating funds and introducing new targets amongst other changes. HODs and MECs could make the amendments without the need to 'take into account'

the views of principal stakeholders, but the legislature should be informed.

The Treasury may need to be informed as well, but the Treasury often emphasizes that departments comply with financial management principles pertaining to amendments. According to one interviewee, guidelines to the amendment of performance targets are not clear and at times produce confusion because the MEC would approve amendments to performance plans without the knowledge of portfolio committee members. The understanding of the approval of amendments is not clear amongst the interviewed government senior officials. One of the officials argued that the approval of the legislature is required for any amendments, while others say that there is no need for departmental executives to seek the legislature's approval. Despite all the different opinions, legislature executives argued that those MECs and the HODs are not expected to seek the approval of portfolio committees to effect amendments.

In spite of certain departments agreeing to the amendments of comprehensively consulted plans, there were views that performance targets could not be amended at all. Departments' interviewees argued that the other impact of amending performance plans is that the process of giving an account is adversely affected. Hence the HOD and MEC have to give account to plans approved by the legislature but not on amended plans. It is consequently important for departmental executives to make the legislature aware of any amendments to initial plans. Many interviewees contended that the significant amendments to legislature approved performance and financial plans that are commonly allowed with minimal legislature interference are those that are imposed by external sources. External sources relates to one or more of external principal stakeholders suggesting amendments to performance and financial plans as results or the changing of initial events.

An example was given of the introduction of the Honourable Ms Thandi Modise, the new Premier in the North West province, during the government spending year of 2010. The new Premier reorganised the province's strategy and continued the work of introducing new

government departments in the North West province. One of the new departments introduced was the Department of Human Settlement that was separated from its old departmental administration. Introduction of a new department meant that funds had to be reallocated to fund the new department during the year; inevitably the performance plans of affected departments were amended. Furthermore; performance targets for new and older departments were to be re-submitted to the portfolio committee for approval. According to many of interviewees in the North West province, such amendments are often effected without the involvement of the legislature.

g. Provincial budget and accountability

According to departmental interviewees in 'taking into account' various stakeholders' views, departmental HODs are expected to also consider the availability of public funds. The interviewees argued that the lack of public funds leads to fewer stakeholders' views being 'taken into account'. The Premier gives an annual budget speech which indicates intended areas of provincial government spending as an interviewee from her office explained. According to interviewees, in preparing their plans and budget speech, MECs are also to 'take into account' the contents of the Premier's speech. The Premier's presentation is followed by the finance MEC from the provincial treasury. In his speech, the MEC for finance would also try to make all departments aware of the available public funds and guide them in areas that would be allocated public funds according to treasury interviewee.

MEC of finance pronouncements are often done to affirm the Premier's spending pronouncements with consideration given to available public finance. The budget speech by the finance MEC is to be 'taken into account' by the MECs and HODs. Various department interviewees shared this view. In 'taking into account' the budget allocation by the finance MEC, the final spending forecast by all departments should be approved by their portfolio committees in the legislature. All interviewed HODs and senior provincial government departments representatives argued that the decision on the allocation of available provincial funds is made by the provincial legislature. But this point is disputed by the legislature representatives,

arguing that the executive councils (MECs and Premier) make major decisions on budget allocations.

According to departments' interviewees having to allocate public funds, the legislature plays a significant role in scrutinising provincial departments' budgets and planned performances. The provincial legislature representatives argued that portfolio committees merely approve a budget that has already being allocated by the provincial executive council.

4.2.2. Giving an account: North West Province

Giving an account relates to the explanation given as an account for performance commitments, targets and the use of public finances made by the HOD and MEC on behalf of their departments. In this part of the thesis the views of several North West provincial departments' interviewees are analysed.

a. Is account expected?

The MECs and HODs of provincial departments are expected by the constitution and the Public Finance Management Act to give an account for their performance and use of public funds to the Premier of the province, the provincial legislature, the treasury, national departments, citizens and various accountability institutions. Section 133 of South Africa's constitution obliges the provincial executive authority and the Premier to give regular reports and accounts on government performances to at least the provincial legislature (Constitution of Republic of South African act of 1996, Chapter 6). The Public Finance Management Act (PFMA) sets rules and requirements for HODs to keep records of both the financial and performance reports (Public finance management act no. 01 of 1996, chapter 7). These reports are to be submitted and presented to the provincial legislature on quarterly and annual bases according to interviewees.

In accordance with the constitution the interviewees explanation reports of 'giving an account' are also submitted to the provincial and national treasury and national government departments. It is, according to many interviewed officials, the constitution and PFMA

provisions that are useful in ensuring that MECs and HODs give an account of their performances and of their use of public finances. An account is expected from the departments' HODs and MECs of the performance plans that were approved by the legislature at the beginning of government spending. The 'taking into account' various stakeholders views process takes place at the beginning of each spending year in all provincial departments and is followed by 'giving an account'. Interviewees argued that all North West department executives (MECs) and administrators (HODs) are compelled to comply with the constitution and PFMA by 'giving an account' on performance and finances.

The interviewees argued that there might not be a uniform and systematic process of 'taking into account' the various stakeholders' views. Instead, 'giving an account' is a common process amongst departments. Many interviewees argued that taking views of various stakeholders into account creates an obligation for the provincial government to 'give an account' of their performance and use of public funds. According to interviewees, when giving an account, the focus is on whether the departmental executives were able to attain performance commitments and targets with supporting evidence for their reports. One interviewee further argued that the principle of democracy is strengthened by a government that always gives account of its activities. In spite of the acknowledgement of the democratic principle, many HODs believe that provincial departments need to do more to be accessible and transparent to citizens in order to strengthen the processes of giving an account to citizens.

b. Account to Office of the auditor general (AG)

The AG was created through the constitution provisions to support and ensure that democratic principles are adhered to by government departments. The AG and PSC are the only accountability institutions' representatives interviewed in this thesis. Both the institutions are directly involved with departments' accountability process as required by the constitution. This is due to their greater direct role in government accountability in comparison with constitutional institutions like the Electoral Commission. The AG

presents his consolidated audit reports on government institutions' performance and use of public finances to the national assembly and provincial legislatures on an annual basis.

At a provincial level the AG presents his audit report to various portfolio committees of the legislature and to the audit committees of different departments. In conducting his audit work in provinces, the AG relies on audit executives appointed in each province who conduct audits on his behalf. Interviewees explained that the AG provincial executives, together with their audit teams, are required by the audit act (Public Audit Act no 25 of 2004, Chapter 3) to obtain performance and financial reports from government departments for scrutiny departments. The AG executives have to determine whether the account given by government departments is fair, accurate, complete and valid, this being reflected by both the interviewed AG and departments executives. Subsequent to scrutinising account from departments, the AG interviewees argued that it is required by the audit act to report to the audit committees, legislature and the parliament on whether the account given by provincial departments' executives on their performances and use of public finances is a true reflection on their performance and use of finance.

According to HODs and senior executives' interviewed, 'Giving an account' to the AG is more beneficial to government departments since AG provides further support on any weaknesses identified. One HOD confirmed why it benefits them to account to AG by saying:

'If I were to compare the way I have to account to AG and to the provincial legislature it is very different. With AG there are specific issues to be addressed but with the legislature there are no specifications. Basically AG accountability improves the services delivery as compared to the provincial legislature accountability. But with the provincial legislature it is not beneficially and does not add value to government accountability. Provincial legislature is at times not prepared for our account and they give very general feedback after an account has been given. Which most of the times is not helpful for me as the HOD of a department? Some provincial legislature feedbacks on our account are not relevant to issues we give account on. Most of time account to provincial legislature is about political scoring points as opposed to enhancing accountability and government governance'

When 'giving an account' to AG, departmental executives are expected to provide a further explanation for the no-achievement of planned performance. They must also indicate the action plan to rectify poor performance; this is according to the interviewees. The action plans to redress poor performance are used by AG executives to scrutinise future government accountability. The systematic and specific process of giving account to AG has led to many government departments' executives prioritising accountability to AG and subjecting other principal stakeholders to a reliance on the AG's report. The departmental representatives interviewed, argued the fact that there is a systematic framework legislating and guiding 'giving an account' to AG that makes it plausible for departments to give an account. The specific process of 'giving an account' to AG is legislated in PFMA and other legislative frameworks like public audit.

The HODs of every department in the province is expected to present performance information and financial records two months after the end of the spending year (Public Finance Management Act no. 01 of 1999, Chapter 7). Two months provision allows AG executives to verify whether the account given is fair and credible before publishing their audit outcomes about audit departments. AG is expected by those expecting provincial government accountability, as playing the role of legitimising the account given by departments' executives. The provincial legislature, the Treasury, citizens and the Premier consider the account given by departments' executives to be fair and sufficient once the report is verified by AG. According to many of the departmental representatives' giving account to the AG also enables the departments giving such account to be comfortable that other principal stakeholders would believe in their account as the AG legitimises such an account.

c. Account to Member of the Executive Council (MEC)

Many interviewees argued that the process of MECs giving an account on government performance to various external stakeholders starts with management accountability within departments. They further explained that several program managers within departments give a

quarterly account to the HOD of their planned targets. According to the interviewees, the account given to HODs by programme managers is the initial step of 'giving an account' to various stakeholders by departments through both HODs and political heads. Programme managers prepare quarterly performance and finance reports that are presented in the management meeting being chaired by HODs. According to one interviewee, it is during the management accountability process that the entire departmental accountability of the government could be assessed as being comprehensive or otherwise, and judged on whether it is good or bad.

Basically if programme managers are not held to account it is often impossible to hold the HODs and political heads to account. Other interviewees argued that if an account given to the HOD by programme managers is not complete and aligned with expected targets, the same poor account will, in most cases, be passed through the HOD to external shareholders. The nature of these processes and their subsequent failure shows the trust placed in the departmental process of both the HOD and the MEC giving an account through the management accountability process. As another HOD explains:

'In some cases of poor accountability an account given to the MEC by the management is often not complete and never represents the reality at the ground within the department. In most cases the HOD and MEC fails to pick this up'.

When account is received by the MEC there is often insufficient time to go through the details of the account given. As a result the MEC further relies on the credibility of the account being given because it would have been prepared by the HOD. But according to the AG, this credibility does not always appear to exist as certain account givers lack the desired credibility. One senior executive interviewed from a provincial governmental department also argued that management accountability reports are rarely credible because the MEC does not have the capacity to verify all that is being reported to him. He argued that some managers take advantage of the fact that the MEC trusts their credibility and so decide not to give a complete account. According to a small number of interviewees, the processes of management accountability within government

departments do not allow a robust interrogation of an account given by programme managers.

For example, one programme manager from one of participating departments neither attained his targeted performance nor revealed he had done so when 'giving an account' to the MEC. No action was taken against him since the HOD and the MEC could not tell whether the account given to them was incomplete.

The interviewee argued that this example shows that the lack of giving a comprehensive account has an impact on the actual account given by the HOD and MEC to either portfolio committees. The MEC has the authority to summon all programme managers to give an account where it has not been given comprehensively. Yet in the experience of many interviewees, this does not always happen.

d. Account to Treasury and national government

According to many interviewees, an account given to the HODs and MECs by various program managers is consolidated by and submitted to both Treasury and National departments. As mentioned earlier in this chapter, the Treasury has the responsibility prescribed by the constitution and PFMA to create a framework for government institutions to give an account. The HODs of provincial departments give an account to the provincial treasury as part of their compliance with PFMA and constitutional requirements. This account on performance and the use of public finance are given to the treasury office every month. The Treasury has developed specific reports of which departments' HODs are to give an account of the use of public finance and their performance. According to interviewees, in-year monitoring reports are used by provincial departments to inform the Treasury on a monthly basis of the use of funds and the attainment of targets.

The PFMA prescribes that the different departments HODs should submit these reports on a monthly basis to the Treasury to indicate attained targets and intended future spending and targets (Ramos, 2000). According to the representatives interviewed, an account

given to the Treasury helps the MEC of finance to determine whether other government departments are in compliance with norms and standards. Whether the funds have been used for their intended purpose is not always investigated by the Treasury upon receiving account. Of those interviewees giving an account to Treasury, one interviewee criticised the Treasury in its role as an accountability institution. Upon receipt of an account, the Treasury may decide whether to refuse the use of remaining funds by the relevant departments in cases where the account given is not satisfactory. The account to the Treasury is used to request funds to spend in the following months.

After a review of these reports, the Treasury could deny funds to accounting departments as a means of holding them to account. On the other hand, according to the majority of departments representatives interviewed, national government departments are more concerned with receiving accounts on conditional grants from individual departments in the province than accounting on the entire performance. Account on conditional grants is used to determine whether the 'ear-marked' funds allocated by national government are used as intended. According to the interviewees, the national government relies on the Premier's quarterly account reports on performance as a whole and not just on reports on conditional grants. According to interviewees, the account given to national government departments is, dependent on specific requirements in a given point in time.

Basically, provincial departments are not expected to give account to the national government for their performance or their use of finances. According to the majority of departments' interviewees', national government relies on provincial measures like legislature, PSC and provincial treasury to enhance accountability.

e. Account to portfolio committee (PL)

According to one interviewee the political head (MEC) and administrator (HOD) of each provincial department are expected, for accountability purposes, to give account to their portfolio committee members at least once every three months throughout the

spending year. Through the interviewees' experiences, the accounting sessions between them are pre-arranged and agreed upon between the legislature committees and political heads. It is in these meetings that the HOD gives account of the use of public finance and the performance of his department, while the MEC gives account for attainment of political outcomes. According to interviewees in most of instances, 'giving an account' is done both verbally and in written reports.

Furthermore, portfolio committee members obtain accountability reports and review them before summoning departmental respective HODs and MECs to answer questions related to these reports. Legislature representatives interviewed further explained that the members of portfolio committees meet with their constituents' members before they summon HODs and MECs for an account and ask for further views. Constituency members are citizens represented in the house of the legislature by the committee members. The HOD and MECs have to account to the committees for any issues raised by constituents. According to the departmental representatives interviewed, departments are represented by the MEC and HOD in these account-giving sessions to the portfolio committee members.

The account-giving sessions between the HODs and MECs and portfolio committees are 'intense debates' with portfolio committee members expecting accounts from the departments' representatives. A significant number of interviewees highlighted that the main challenge, of 'giving an account' to the portfolio committees is that some committee members are often caught up with disrupting the account-giving debates, preventing them from focusing on issues in the reports and instead raising politically motivated matters. One interviewee claimed that this derailing is often motivated by the desire to protect an underperforming and poorly accountable political head and their department. The committee members do not want to be seen as being nasty to their fellow political members (MECs). In his recent criticism to members of portfolio committees in parliament, Parker (2012) argued that question time in legislature houses is being used by politicians to appease each other as opposed to affirming accountability.

f. Giving an account to citizens

According to the departments' interviewees, an account on government performance and the use of finance for provincial citizens is given using various platforms. More than half of the interviewees argued that there are currently no mechanisms and frameworks that enable the provincial government to give direct account to the citizens on a regular basis. At least seventy per cent of the HODs interviewed criticized the current system of accountability for not making citizens' accountability a priority. In spite of the lack of a systematic process of 'giving an account' to citizens, departments rely on secondary measures to account to citizens. Secondary measures include the publishing of performance and finance reports on departments' official websites, printing reports and making them available at district and regional offices, public meetings like *Izimbizos* and use of other mass media briefing.

Yet not much account is being given to provincial citizens by departments, as these measures are often used for reasons other than giving an account to citizens. All the HODs that took part in this research were adamant that they publish finance and performance reports, policies and strategies on departments' official websites where citizens can easily access them. A snapshot survey on the availability of these reports and policies on websites by the thesis author is set out in Table 4.1. The analysis shows that not many departments in the North West province have properly functioning websites. Table 4.1 has legends which provide explanations of the diagram. Table 4.1 further shows that some department websites are not properly functioning and certain reports are not always available through their websites. The diagram also indicates that some reports listed could not be accessed immediately due to delays in opening them during a couple of attempts at one point.

The fact that most of the citizens in remote areas have limited access to the internet or to libraries could explain why giving an account to citizens is even more challenging for many departments. There is a common recommendation from all research interviewees with regards to citizens' accountability, namely that government

departments and other accountability institutions ought to strengthen frameworks and legislation that compels departments to give an account to citizens. The recommendation was made because they all regard regular engagements with citizens as important for enhancing transparency, accountability and ensuring the participation of citizens in government activities. As one official said:

'If we could regularly communicate to the citizens our actions, intentions and achievements there would not be these riots'

Table 4. 1 Departments websites information snapshot North West

North West Province								
Description	Social development	Education	Community safety & Human Settlement	Agriculture and traditional affairs	Local government	Sports and culture	Economic development	Treasury
Websites working								
31-Mar-12	!	√	!	√	√	√	√	√
30-Apr-12	!	√	!	√	√	√	√	√
Planning documents published								
31-Mar-12	?	X	√	√	X	?	X	x
30-Apr-12	?	X	√	√	X	?	X	x
Quarterly reports published								
31-Mar-12	X	X	X	X	X	X	X	x
30-Apr-12	X	X	X	X	X	X	X	x
Annual reports published								
31-Mar-12	X	X	?	√	√	?	X	x
30-Apr-12	X	X	?	√	√	?	X	x

Legends: √: Satisfactory, X: Not Satisfactory,!:Website not working, ?: Outdated reports

Sources: Compiled by author using departments websites

g. Comprehensive processes of giving an account

Some interviewees argued that the key weakness of the process of accountability is the lack of processes by many departments to directly account to its citizens. According to some interviewees having various platforms of 'giving an account' increases the

chances of an account reaching many stakeholders. Giving an account to citizens needs to be improved as the current processes are ineffective. According to fewer interviewees the lack of enthusiasm by provincial citizens in demanding government accountability further perpetuates impotence in the current processes of accountability. A minority number of the government interviewees argue that provincial citizens' lack of interest in acknowledging and demanding accountability from the government perpetuates poor accountability.

In citizens' defence one interviewee argued that citizens are of the view that many departmental executives and their departments give account about matters that are, in most cases, not important to citizens. Citizens are made to believe that provincial government departments are not aware of most of the public services that directly affect citizens. A research report by the World Bank about accountability in South Africa also raises concerns that citizens believe that government accountability is often irrelevant (WorldBank, 2011). As a result of the irrelevancy of government accountability, citizens often decide not to demand accountability, as other interviewees emphasised. But apart from weak government accountability to citizens, the process of provincial government accountability is integrated from the planning stage towards implementation and reporting on achievements.

In order to emphasise this need to be comprehensive, HODs and MECs should give both a verbal and written account to the portfolio committees, AG, PSC and the Treasury office. According to the experience of many interviewees the provincial legislature through its portfolio committees, may also summon HODs and MECs to give account on any issues that are raised by local citizens. In 'giving an account' for their performance and use of finances, MECs and HODs should provide further evidence that support the account they are giving. If, for an example, the HOD reports that an individual achieved his targets as part of the process of giving an account, then this individual should provide proof that is measurable in substantiation of achievement.

But in cases where targeted performance is not obtained MECs and HODs do at times fail to provide reasons for the failure while portfolios committees are do not always demanded to provide such an account. According to interviewees, the lack of demanding reason for not attaining performance is a major weakness of the accountability processes. Executives of provincial departments often justify failures to attain planned targets as being attributable to the lack of funds and high vacancy rates, three out of eight interviewees argued this. The explanation of a lack of funds and a high vacancy rate as reasons for poor accountability and the failure to attain envisaged targets are disputed by portfolio committees. In many cases, legislature committee members probe whether these excuses are valid. In essence, as many interviewees cited, the process of giving an account is comprehensive to a certain extent due to the limited opportunity for legislature and other stakeholders to probe the validity of account given.

According to interviewees lack of account to citizens does not have any adverse effect on the functioning of provincial departments in the province, particularly on departmental budgets. According to interviewees the worst that could happen is that citizens riot as a common means of demanding account from government. As a result of lack of incentives to account citizens, provincial government departments do not give account to its citizens. The lack of a comprehensive process of holding departments' executives to account has proved, as departmental representatives argued, to have adverse consequences on how many of them actually bother to give account in future. If departmental executives are not held to account, the process of giving account is seen to be less important. These views are supported by earlier arguments made by one HOD that they would rather give an account to the AG and other accountability institutions rather than legislature.

HODs gain support and follows-ups from AG and PSC, and this adds value to departmental performances. Getting support as result of 'giving an account' incentivises departments' executives to account to only specific stakeholders at the expense of others, such as

citizens. In many cases portfolio committee members are given an account but, many interviewees complained not much would come from the process in terms of being held to account or even providing support on government performance. Portfolio committee members are criticised for not using account given to them by MECs and HODs as a way to extract benefits from both departments and provincial citizens by holding the account givers to account. As one HOD interviewee further mentioned, portfolio committee members focus on matters within their own political organisations as opposed to matters to do with departmental performances and usage of finance.

The fact that HODs are not also expected to account on the impact of their performance is a deficiency of the process in giving an account as mentioned by all interviewees. Accordingly HODs and MECs are only expected to account for what they have and haven't done for a given period, but the impact on their performance on citizens or the environment is not always considered during the accountability process. According to these interviewees, the lack of giving an account has an impact in society as lack of government performance makes it difficult to determine the extent of attainment of government outcomes.

4.2.3. Holding to account: North West Province

According to more than half of the representatives interviewed, it is naturally expected that actions be taken by those receiving it in response to a given account. Interviewees emphasized that holding departments' executives to account is just as important as giving an account. In holding government department executives to account, portfolio committee members or any interests' groups receiving an account may recall a political head from their positions for consistent underperformance. According to the departmental representatives interviewed, recalling underperforming and unaccountable executives is an effective way of holding them to account. Furthermore most interviewees reflected that in order to hold executives to account, portfolio committee members rely not only on the account given by departmental executives but also on citizens' petitions and complaints.

According to those interviewed in the NW, action is expected to be taken by the provincial legislature, citizens, the national government, the Premier, the Treasury, AG and public service commission. But the experience of interviewees revealed that every stakeholder group is limited in the actions they can take when holding government executives to account. They further indicated that the current accountability framework of accountability allows certain stakeholders to hold departments' executives to account. According to all of the interviewees in the province, previous actions that have been taken by portfolio committees and the national Treasury as part of the holding of departments to account include: reducing fund allocations as a result of under-spending, the recalling of MECs and losing voting constituents to political party opposition.

According to department interviewees, the plausibility and practicality of holding government executives and administrators to account is dependent on who is doing it. The HODs and directors interviewed argued that provincial citizens are not in a position to hold departmental executives to account on a regular basis. Instead, they give accountability to citizens as being mainly delivered through elections that take place every five years. But, according to many of those interviewed, waiting for five years to hold executives to account is discouraging to provincial citizens to be active in this role. Ashworth and Skelcher (2005) suggested that the ballot box is a measure used by citizens to hold government executives to account. But, according to one interviewee, there are other measures used by citizens to hold government to account, such as the decision to riot over public services. Furthermore the interviewee emphasised that the government often understands citizens better when they riot.

Many citizens around the province recently added their voice to a culture of putting pressure on the government by public demonstrations. Riots are perceived as a measure of holding government to account for poor service delivery and a lack of accountability (Jain, 2010). Citizens frequently riot to draw the

attention of political and government executives and, at times, suggest the removal of underperforming executives. There are no proper measures to allow citizens to recall the executives of provincial departments as part of a process of accountability. Citizens' riots are forcing the representatives of government departments' to listen to citizens'. However as other interviewees argued, they are not effective for holding government to account.

The other deficiency of the current process of voting is that, during national elections, citizens are allowed to vote for their political organisations but not the individual political head (Álvarez-Rivera, 2010). The Premier has the authority to remove or to replace political heads in government. This is perceived by interviewees as a measure to enhance redress even though this process is yet to be implemented consistently.

a. Portfolio committees role

One of the interviewees highlighted that members of portfolio committees can exert pressure on MECs and HODs through verbal questioning during the summons as part of holding them to account. Committee members may further request department representatives to submit performance reports for the scrutiny of evidence of performance attainment. A view shared by the majority of the interviewed departmental representatives is that recommendations are often made to the Premier to either recall the MEC or to impose sanctions on a particular department. The portfolio committee is limited to making recommendations when exercising the holding of MECs and HODs to account on their performances. This view is supported by the representatives of the legislature interviewed. Some of the HODs interviewed are concerned that they are expected to give an account to the legislature committees, yet committees are unable to use such explanations to hold them to account.

The current practice is for the political heads of departments and their administrators to give both a quarterly and a monthly account to portfolio committees on their performance and use of finance. After each meeting, resolutions are taken by portfolio committees regarding the account given by government. In particular,

resolutions that can recall the MECs are given to the Premier. It is of further importance to note that it is the prerogative of the Premier and the MEC concerned to implement the resolutions given by portfolio committees, according to departments' representatives. One example was given of a scenario where the portfolio committee had recommended that the MEC from a poorly performing department be recalled following a trend of poor performances in his department, but the recommendation was not implemented by the Premier and the portfolio committee could not force the Premier to implement such a recommendation.

The departmental representatives interviewed in this research overall argue that the role of the provincial legislature in holding MECs and HODs to account is significantly weak. They attribute the weaknesses to various factors including the political affiliation of both members of the committees and departmental political heads. According to interviewees, all chairs of the portfolio committees and MECs belong to the same political organisation which makes it rather difficult for the former to hold the latter to account in certain cases. The other interviewees argued that having MECs and chairs of portfolio committees being members of the same political party leads to internal political party conflicts with regards to accountability. There are four main political parties represented in the house of the legislature: the African National Congress (ANC) with 25 seats, the Congress of the People (COPE) with 3 seats, the Democratic Alliance (DA) with 3 seats and the United Christian Democratic Party (UCDP) with 2 seats.

There are currently eight portfolio committees created from all of the afore-mentioned thirty-three seats. All committees are led (chaired) by ANC members and all of the political heads delegated to lead departments are ANC members. According to interviewees, this set-up makes it challenging for fellow political members to hold each other to account. Table 4.2 illustrates various portfolio committees and government departments with both their chairs and MECs respectively. Indeed, all the leaders of portfolio committees are members of the same political organisation as that of MECs. The table was prepared from the data displayed in the North West

provincial legislature website during the year 2012. It is these relationships and structures that make it difficult in certain cases, for the portfolio committees to hold government executives to account.

According to interviewees there have been improvements in trying to enforce the resolutions by provincial legislature even though much still need to be done.

Table 4. 2 Provincial legislature political representations NW

Portfolio committee and department name	Chair members of the committee	Political affiliations	Members of executive council (MEC)
Agriculture, Rural Development, Conservation & Development	Hon Dodo Baloyi	ANC	Hon. Desbo Mohono
Education, Sports, Arts & Culture	Hon Fenny Motaldiile	ANC	Hon. Tebogo Modise & Hon. Moruakgomo L Mabe
Human Settlement and Public Safety	Hon. M.L Matsemela	ANC	Hon. Nono Maloi
Health, Social Development, Women, Youth & People with disabilities	Hon. K.V. Kekesi	ANC	Hon. Dr. Magome Masike & Hon. Mosetsanagape Mokomela-Mothibi
Local Government & Traditional Affairs	Hon. A.J. Mothupi	ANC	Hon. China Dodovu
Public Works, Roads & Transport	Hon. G.H. Galeng	ANC	Hon. Raymond Elisha
SCOPA	Hon. H.P. Chauke	ANC	
Economic Development & Tourism	Hon. O.R. Kasienyane	ANC	Hon. Motlalepula Rosho

Source: Websites of NWPG (NWPG, 2012, NWPL, 2012)

b. The Premier's role in holding into account

Five of the HODs who were interviewed were all asked about their views on the Premier's role with regards to holding executives to account. Only one of them was able to give a straightforward response while the other four seemed unprepared to be critical on the Premier. They argued that they would not say much due to their lack of authority about their roles and responsibilities. The other

interviewee argued that the Premier should always see to it that the portfolio committees' resolutions are implemented in government. She is also in a position to see to it that the executives of government departments are held to account on their performance and use of public finances. The representative of provincial departments' who responded to the question of whether the Premier is holding departments executives to account as expected was not convinced that the Premier is playing her role as expected.

He argued that there are examples that discredit the Premier in holding executive to account. Out of the eight departments represented in the interview processes, only three HODs were comfortable to respond to whether the Premier holds executive to account. The other five did not want to submit their views, which seems to suggest that the Premier is neither doing well nor not doing well with regards to holding executives to account. Other interviewees argued that the Premier has other measures that she uses to hold HODs and MECs to account. An example was given of the weak role of the Premier with regard to the Department of Public Works, which recently created a trend of receiving unsatisfactory audit reports on their financial management and failing to attaining their targeted performance. According to the officials interviewed, there is not much evidence to suggest that the Premier holds the MECs and HODs of the department of public works to account on their performance despite the continuous failure to manage public funds and meet performance targets.

According to interviewees, many departments' performances have deteriorated rather than improve, as a consequence of the Premier's failure to hold the MECs and HODs to account. There are many claims of corruption in different government departments that had not yet been investigated and resolved. The current Premier has been in office since the year 2009. But the NW cabinet has experienced more than one reshuffling by the Premier since she took office. The reshuffling of the MECs or their being replaced by new MECs has meant the reallocation of departments to some executives also with the removal of others. Multiple reshuffling is seen as an attempt of the Premier to hold underperforming MECs to account by recalling

them. Yet many interviewed executives argue that the Premier is not doing enough to hold political heads to account.

4.2.4. Redress and corrective steps: North West Province

For the purposes of this thesis, the notion of redress concerns processes and measures put in place within government departments to remedy unsatisfactory government performance with regard to its citizens. In this PATIGAHAR dimension the focus is on determining whether provincial government departments have measures in place to allow citizens to complain about poor service delivery and for such complaints to be addressed. Redress further determines whether citizens are able to receive corrective measures on any grievance they have about public services (Ashworth and Skelcher, 2005). According to the departmental representatives interviewed these remedial steps are imposed through recommendations and the introduction of new policies by the portfolio committee members, the Premier, provincial citizens, the Treasury, the national government and AG and PSC.

Many interviewees argued that remedying the dissatisfaction of citizens with government services is difficult to achieve in the current accountability system. They further argued that government departments do not have effective performance management systems that enable them to measure and determine whether citizens gain redress where public services are poor. Departmental interviewees revealed that the lack of an effective performance management system is attributable to various reasons, including: the lack of a systematic framework to identify poor services, the lack of acknowledgement of the poor quality of certain departments and the fact that not all government departments have service standards for their public services. According to the departmental officials interviewed, *Batho Pele* was introduced by the national government to support government departments in redressing poor public services.

But, according to many interviewees, as an accountability measure *Batho Pele* has not achieved its desired purpose since its introduction in government departments more than a decade ago.

Chapter Seven of the thesis will analyse in detail Batho Pele as an accountability measure.

a. Unsatisfactory performance for redress

According to interviewees, provincial departments do not have a common measure to identify unsatisfactory performance, but they have a monitoring and evaluation (M&E) framework from which departments reflect on the achievements of the targets envisaged. Programme managers within departments prepare quarterly reports on target-led performances, indicating poor performances where applicable. These reports are presented to HODs by program managers on a monthly and quarterly basis. According to interviewees, the HODs make use of these reports to determine whether the department has achieved targeted performance and service quality. In the interviewees' experience, it is at this stage that redress measures would be determined to the service users and citizens concerned. All public managers reflected on the unsatisfactory performance with action plans to improve their performances.

One interviewee emphasised that in the cases where underperformance and poor service quality persists, department HODs and MECs should investigate the reasons. In this case, where underperformance is due to lack of skill the manager concerned is sent for the entire skills development program necessary with the objective of improving his skills. The impact of the training is often positive, and this is further attributable to the fact that managers play a role in determining the skills development gap and the type of training course to be attended. But this process does not always benefit the department concerned, with cases of some of the officials resigning subsequent to skills development. Some interviewed representatives raised concerns that such cases leave departments with a vacuum and thus little progress in redressing the underperformance. As one department official stated, in cases where the HOD and MEC attribute underperformance to negligence or laziness, disciplinary enquiry are commissioned on the part of the programme managers.

As a result of these disciplinary hearings, redress measures should, according to the officials interviewed, be put in place where poor

performances have been identified in the departmental public service management process. The experience is that not all hearings are effective in bringing redress to underperforming departments. The failure is attributable to delays in implementing disciplinary hearing recommendations, often due to the interferences of politicians or labour organisations. According to two HODs interviewed, labour organisations make the case that their members departments' employees are unfairly treated in disciplinary hearings. The process of allowing labour organisations to present their cases has an adverse effect on improving service delivery. The process focuses on identifying and analysing unsatisfactory performance within departments and introducing measures to redressing them.

Externally, portfolio committee have two processes, according to interviewees, from which they identify whether the service rendered by the government is satisfactory to citizens. The first process takes performance reports audited by the AG as well as reviews findings and evidence. The portfolio committee members subpoena MECs and HODs to give an explanation where the AG has found them to have underperformed and a poor service being rendered. Committee members rely on the work of the AG to identify underperformance in provincial government departments. The impact on citizens and service users of this underperformance is also considered by the portfolio committees. According to interviewees, while the MEC and HOD justify their actions on audit performance reports, committee members prepare lists of remedial actions to be implemented. These remedial actions are dependent on the extent of the underperformance reported.

Remedial actions take the form of either punitive measures or capacity building measures, as has mentioned earlier in this section. The majority of the interviewee's experience echoed that a popular punitive measure often recommended by committee members is the commissioning of special investigations into the root causes of underperformance and the corrective measures to be implemented subsequently. The investigations outcome often justifies the recalling of the HOD, the implication of unsatisfactory performance

by the MEC or the lack of measures introduced to prevent the recurrence of poor performance. There have been many forensic investigations taking place in some of the provincial government departments in the North West (Mthembu, 2011). Forensic investigations were given as examples to support the evidence of the departmental representatives interviewed that investigations were commissioned to redress unsatisfactory performance.

The second process of identifying underperformances takes place during the year of THAT performance when portfolio committee members visit service delivery areas and government projects. The process allows committee members to verify whether departments are indeed providing the intended service to citizens. Portfolio committee members use the opportunity to seek citizens' views on government performances. Visiting service delivery points gives portfolio committee members the opportunity to determine the impact of the service provided by the provincial government. With committee members engaging with citizens and service users, it is expected that constituents' underperformance would be identified.

One interview gave an example of when his department promised to make sure that all social grants available under the umbrella of the child support grant are given to beneficiaries through their bank accounts rather than being made available as cash in hand. The purpose of using this approach was to eliminate delays in providing grants to beneficiaries and also to provide courtesy to disabled beneficiaries. But in one rural area, visiting committee members noticed that an old system was still being used. It was at this point that portfolio committees demanded the redress to the grant recipients.

The use of the old system was seen by portfolio committee members as a failure to provide good service. The committee members subsequently went to the HOD and demanded that he apologise and rectify the wrongdoing.

b. Implementing corrective steps

According to departments' interviewees, provincial citizens are prevented from gaining redress due to the lack of interest in

government departments' executives in implementing corrective steps. Corrective steps are either recommended by portfolio committees and AG and PSC. It is often the prerogative of both departmental MECs and HODs to decide whether to implement corrective steps. The experience is that not all corrective steps are always implemented, regardless of the degree to which poor performance has been correctly identified and investigated. The culture is generally one of a lack of appetite to implement the corrective steps recommended by external bodies (external from department, e.g. portfolio committees) as opposed to those suggested by the departmental management team.

Although the implementation of corrective steps in government department is monitored by those recommending them, it is not always the case that actions are taken over poor implementation. HODs and MECs are able to monitor the remedial steps recommended since they are at the reach of department management. External stakeholders, like portfolio committees and AG, follow-up on the implementation of corrective steps by government departments. According to many interviewees this supervision is not enough as many departments do not completely implement the remedial actions recommended. The PC and AG rely on the MEC and the HOD to monitor and report on the progress of remedial actions.

c. External interference on redress

The lack of implementation of remedial action is often attributable to external interference, such as political parties wanting to protect deployed members, this was according to the interviewees. Such external interference may relate to the use of political connections to derail the implementation of corrective measures. Interference may come from other members of the legislature, those belonging to the same political organisation, delaying the imposition of punitive measures where needed. Interference in the implementation of remedial measures often occurs in circumstances where the MEC and HOD are recalled from their positions as a result of consistent underperformance or corrupt activities. Other members of the legislature cite unfair processes or procedures used to recall MECs and HODs.

Members interfering with redress measures either argue that allegations of poor performance and maladministration are not factual or should be proved in the court of law. Recalling MECs is otherwise perceived by opposition parties as a failure of the ruling political party, meaning that other members of the same party would rather dispute poor performance regardless of the evidence. According to most of the government department representatives interviewed these interferences often lead to delays in redressing poor performance by the government departments concerned. Most of the time these cases drag on for longer periods but in other instances they end up in out-of-contract settlements between the department and the MEC concerned, without admission of poor performance. In cases of corruption allegations, MEC often voluntarily resign from their position or are redeployed to other positions in or out of the province.

According to the remaining period of contract in cases of voluntary resignation the departments concerned pay the salary of the resigning MEC. The ruling political party (ANC) recently acknowledged the weakness it is facing where redress is not effectively implemented with regards to its politically appointed executives. The ANC initiated the debate surrounding this problem of holding political heads accountability in its recent policy conference that was held in June 2012 (Zuma, 2012). The weakness acknowledged here was that when the MECs of various departments were accused of corrupt activities, it often took longer to prove the facts in government. As a result, citizens do not fully gain redress. Other external interferences cited to the implementation of redress measures, relates to labour organisations complaining that their members are unfairly treated.

Recalled departmental officials and political heads make use of their labour representation to challenge any attempts to recall them due to alleged poor performance. Labour unions often challenge remedial actions aimed at imposing punitive measures on their members, and this is regarded as being unfair to the members concerned.

An example was given of when the HOD of the Department of Education had been recalled by portfolio committee members (through the office of the premier and the MEC) for poor performance, maladministration and corruption. The HOD was suspended for a period of two years with full pay and sent his labour organisation to fight on his behalf. The HOD was later reinstated although he later resigned to further his political career in another province. He was given a 'golden handshake' paying him for the remainder of his contract.

There was political interference from national government in the provinces to make sure that he was not found guilty and recalled. This was the example given by one HOD interviewed, worried that these interferences lead to poor redress being achieved for unsatisfactory performance.

4.3. Gauteng Province

Gauteng and North West are similar in their provincial government framework of accountability between departments and various stakeholders. However, according to the experience of government executives interviewed in the research, their understanding of implementation varies. The interviewees explained that amongst the reasons for these variations is that the accountability frameworks developed by the national treasury are to be implemented based on the understanding of respective provinces. In this section of Chapter four, differences in terms of understanding, experience and implementation of accountability frameworks between GP and NW are highlighted. Section 114 of the constitution gives provincial government powers to devise their own policies and frameworks that would ensure accountability and service delivery are provided both economically and efficiently (Constitution of Republic of South African act of 1996, Chapter 6).

Here an analysis follows a similar approach to the PATIGAHAR model with four accountability dimensions to analyse interviewees' views. This section analysis places an emphasis on varying views and

experiences of government accountability in contrast with that raised by North West province interviewees.

4.3.1 Taking into account: Gauteng Province (GP)

a. Taking into account and portfolio committees

As with the North West province, government officials interviewed in Gauteng argued that it is important when considering government decisions to 'take into account' the views raised by members of the legislature. However according to both the departments and legislature representatives interviewed the relationship and diverging sphere of responsibility between provincial government and portfolio committees need clarification. According to the views of provincial government department representatives, there is often uncertainty about what is the relationship between the executive and legislative authority. The majority of the executives interviewed argued that legislature members don't often uphold their responsibility for guiding departments by giving their views on performance. There are equally those interviewees arguing that it is not the responsibility of the legislature to give views that are to be taken into account by departments.

Accordingly to interviewees in GP, 'taking into account' provincial legislature members' views in government decisions is the government executives prerogative. They further indicated that legislature and provincial departments are separate and autonomous arms of government, meaning that they cannot impose views on each other. These interviewees further argued that they are not compelled to take into account the views of portfolio committee members in decision-making. However, they further cautioned that not being compelled does not suggest that HODs and MECs need not consult with the portfolio committees when need arises. According to interviewees the consultation focuses on department executives' informing the legislature members on performance plans and financial spending forecasts. When interviewed government department executives emphasised that the consulting portfolio committees is very important in legitimizing government performance.

It is more important to consult portfolio committees both prior to the beginning of the spending year and after the year of spending. It is at these stages when HODs and MECs inform the legislature about their plans and whether they have achieved them. The difference between how the NW and GP government views the role of portfolio committees is that, provincial government departments in GP argue that the views of the legislature are not imposed on government. Gauteng officials further emphasised that they consult provincial legislature for the purpose of informing portfolio committees on planned performance and the use of public finances. On the other hand North West government representatives argue that portfolio committee members should play a greater role than just being informed about government plans.

Another notable difference of view is that, NW interviewed officials argued that portfolio committee members should give inputs to be taken into account by government departments in their decision-making. The government officials interviewed in Gauteng conceded that portfolio committee members make recommendations on their engagements but, department executives are not compelled to take them into account as government departments. According to the departmental representatives interviewed in Gauteng, another motive for consulting with members of portfolio committees is to allow legislature to scrutinise government's plans based on citizens' priorities. It is the prerogative of respective departments' MEC and HOD to determine whether to take into account portfolio committee members' views in their decisions and activities.

Provincial government departments' representatives regard portfolio committee members as the representatives of provincial citizens. From this point of view it is important for government department executives to regularly consult portfolio committee members. One HOD summarised this priority by saying:

'Remember these are public representatives so they know better what the people want. So we need to consult them to understand public issues'

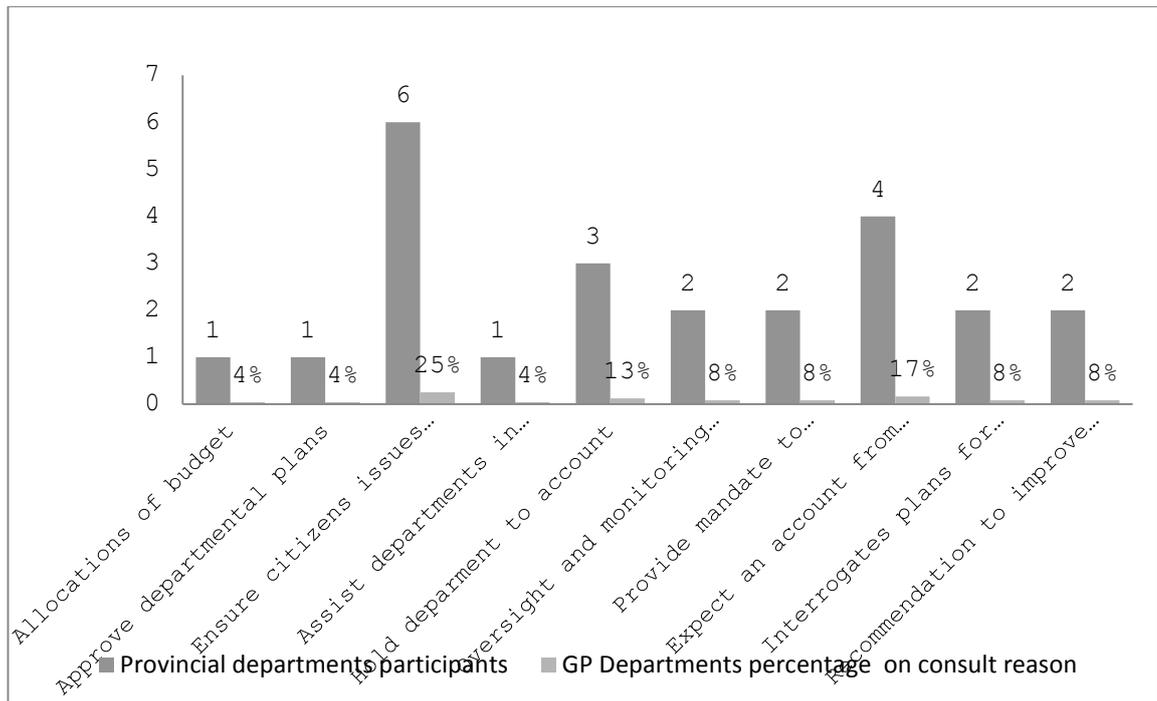
The reason why HODs and MECs regard consulting portfolio committee members as important is that this accountability process benefits

provincial citizens, since there are otherwise limited accountability frameworks with citizens. In comparison to the North West provincial government's perspective on accountability engagement with portfolio committees, in the Gauteng government HODs and MECs do not expect portfolio committee members to influence government decisions. The views on how Gauteng government representatives understand the role of portfolio committee members are represented in Figure 4.8. The diagram represents common responses from different interviewees in taking into account portfolio committee inputs.

There were fourteen government department representatives interviewed and all their views are represented in the diagram. They were all asked to express their views on why departments engage with portfolio committee members. Various views were made regarding whether provincial departments should consult portfolio committees on activities that include the budget allocation process and the approval of performance plans citizens' priorities, as well as assisting departmental performance and holding departments to account. They should also oversee activities and perform a monitoring role, provide a mandate to department, expect an account from departments, interrogate plans for outcomes, and make recommendations to improve plans of action. These views were analysed according to the number of times they were mentioned by different government officials during interviews. All the views were mentioned more than once by all interviewed officials.

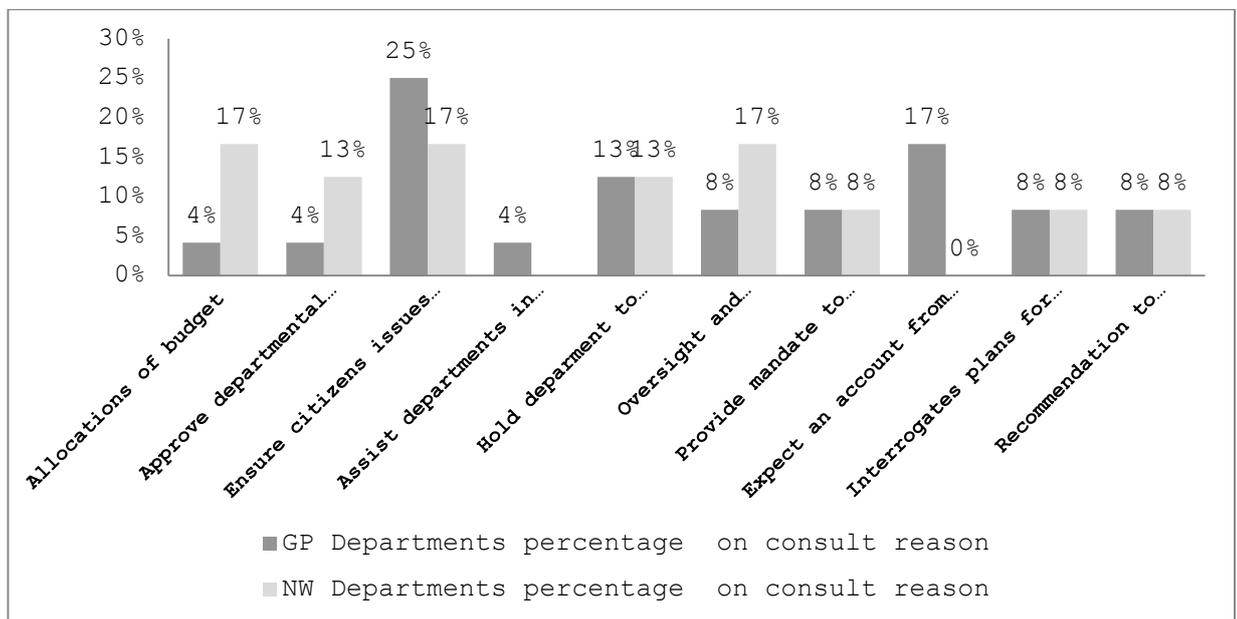
In Figure 4.8 it is clear that 'ensuring citizens priorities are taken into account' is mentioned significantly more than other views, amongst 25% of responses. Ensuring citizens priorities are taken into account is followed by committees expecting an account and holding HODs and MECs to account as popular views on the role of the legislature. There are few responses that support the idea of portfolio committees approving government performance and financial plans with only 4% of respondents advocating that role. Figure 4.9 shows comparative views from the North West province which suggests that, of the views to be taken into account, the role of the legislature is more important than in Gauteng.

Figure 4 8 Departments views on legislature role GP



Source: compiled from data collected

Figure 4 9 Inter-provincial comparison of legislature role NW and GP



Source: compiled from data collected

b. Citizen engagement

Discussions on accountability engagements between portfolio committees and government departments put more emphasis on the citizens' views that are taken into account and prioritised in government decisions. All fourteen government representatives

interviewed in Gauteng believe that, due to the lack of a systematic and legislated citizens' engagement mechanism, it is therefore important to use legislature as a gateway to citizens' views. According to government representatives, taking into account citizens' views is a priority for the provincial government despite the lack of processes that collect and generate the views. Attempts are made by various government department executives to meet and or consult its provincial citizens at least once in a given twelve month period. In probing this claim by asking for details of how citizens are engaged, the evidence suggests poor citizens' engagement is similar to that of NW province.

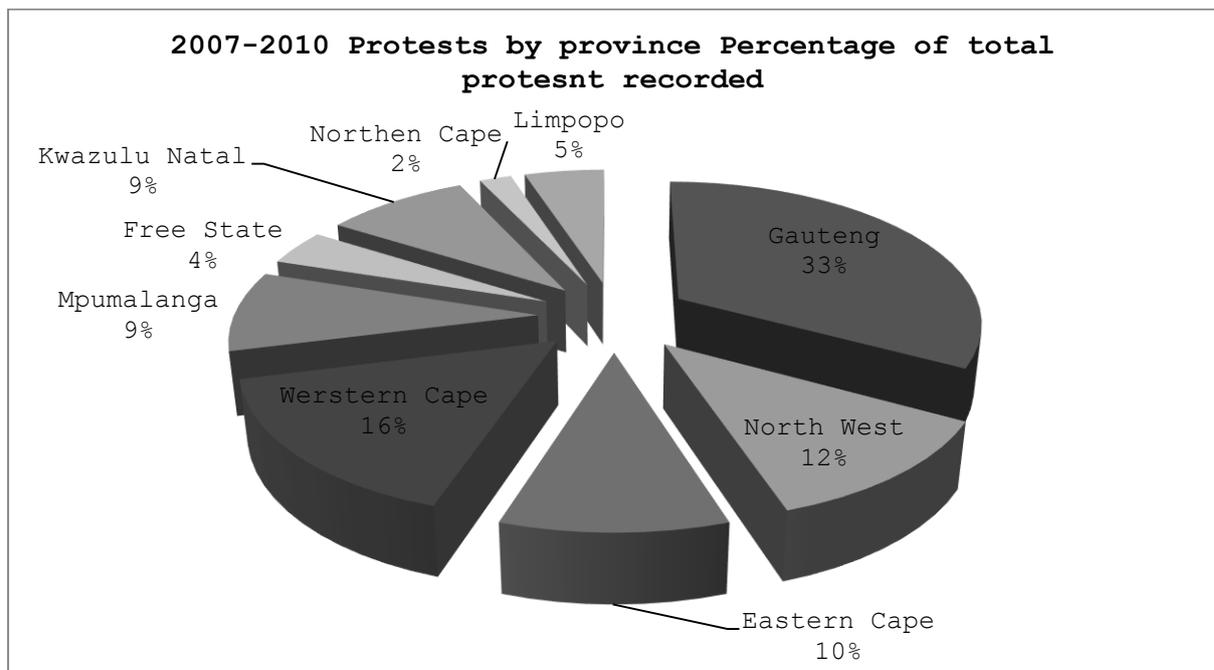
It is more of a wish that all provincial departments would want to engage provincial citizens and take into account their views but they don't. Provincial departments' representatives are unable to provide evidence of citizens' consultation and which performance plans were informed by inputs from citizens. Some interviewees argue that they use *Izimbizos*, public meetings with citizens and toll-free hotlines in getting citizens views. Despite these measures being in place, it is still the prerogative of MECs and HODs departments' to decide whether to take into account citizens' inputs. It is clear that most HODs and MECs do not take into account citizens' inputs in decisions and government activities, being that they could not have evidence to suggest regular consultations with provincial citizens. The recent incidence of riots amongst citizens gives support to the poor quality of government's accountability engagements to citizens with regard to the lack of service delivery in the country with these riots being more prevalent in the GP (Jain, 2010).

In his provincial trends analysis of citizens' protests about service delivery, Jain (2010) reported that there were more dissatisfied citizens in the Gauteng. Amongst other issues raised by the citizens is the lack of service delivery and accountability from the Gauteng government according to Jain (2010). The extent of citizens' riots in Gauteng supports the notion that government does not consult with citizens as expected. Figure 4.10 shows the number of citizen protests that took place in the whole country between

the year 2007 and 2010 (Jain, 2010). Protests are classified per province as a percentage of total strikes. In all the four years of protests, Gauteng experienced more protests from citizens than the eight other provinces. There are other factors to be considered like population disparities between Gauteng and other provinces and the fact that it is this province is the country's economic hub and capital province.

Basically, if GP provincial government departments' executives' claims of engaging with citizens and taking into account their views do not entirely represent the reality, and if claims are genuine, it would mean that this figure should show fewer citizens riots for Gauteng province.

Figure 4 10 Protests by province, percentage of total recorded



Sources: adopted from Jain analysis (Jain, 2010)

Some of the reasons cited by Jain (2010) that have led to increasing protests include the recognition that citizen' complaints are not being taken into account by the provincial government executives and government departments as they make performance plans without the involvement of citizens. According to some interviewees, in instances where the representatives of government departments do get a chance to meet the citizens, these occasions are often used to inform citizens on government programs and plans. It is less

about listening to citizens and taking their inputs, and more about giving account to citizens. 'Giving an account' is the third dimension used to analyse accountability in this thesis, but this happens anytime in government process. With regard to hotlines, citizens often use government toll-free hotlines to complain about corruption and maladministration, as opposed to raising the issues that affect government services and accountability. Citizens' engagement is expected to take priority in many provincial government departments' agendas, but this is not always the case.

c. Accountability framework

The views of Gauteng interviewees vary with regard to whether the current framework of accountability is comprehensive. Six of the fourteen officials interviewed argued that the framework which allows consultation between government departments and legislature committees is not comprehensive and flexible. Different department executives are not expected to make their own contribution towards performance plans, as they are required to take into account external outcomes of their envisaged performance. These responsibilities are more likely to be imposed on government in order to take them to account, with minimal autonomy as to the sphere of government. The argument is that departments should take into account the actions of national government, portfolio committees' views and the Premier's pronouncements. Departmental management views are to be regarded as additional to external views that determine the action to be pursued.

The other concern raised is that the system of consultation needs to be improved with clear and specific responsibilities assigned to all parties. Some of the portfolio committee members lack the capacity to exercise their duties and it is not clear to some members what is expected of them. The lack of capacity relates to skills needed in providing oversight. The fact that focus is often on provincial politics as opposed to issues of government performance during engagements, makes the process dull and irrelevant. Provincial politics relates to how the current political leadership is viewed by the official opposition in legislature, and how the government-led political organisation is able to dominate the

official opposition parties. The other eight of fourteen interviewed officials believe that, with regard to 'taking into account', the accountability framework is reasonable and needs minimal improvement. The point was that provincial departments should create their own accountability framework that takes into account the importance of consulting all stakeholders.

d. Amendment of plans

As many provincial departments allude to the inclusivity of the process of taking into account different stakeholder inputs, they further argued that creating performance plans by taking into account various stakeholders' views is not flexible enough to allow for any subsequent amendment. If performance and financial plans are approved and government spending is initiated, amendments of such plans are discouraged. It is important for HODs and MECs to make performance plans as accurate and reliable as possible. Any additional performance targets over the year are to be introduced as an appendix to initially approved plans. Not allowing amendments of performance plans is important for accountability and transparency. The provincial treasury also has restrictive measures that prevent government departments from amending their plans.

Accordingly, limiting amendments to performance plans encourages departments to take into account various stakeholders' views; this also limits thumb-sucking and the copying of previous years' plans in future years. Provincial departments are then not expected to make amendments to performance plans and spending forecasts once the spending year has started.

4.3.2. Giving an account: Gauteng Province

a. Account expected

The provincial department representatives interviewed support a notion that they should give an account on their performance and finance to the provincial legislature, citizens, the national government and accountability institutions. The importance of giving account viewed by Gauteng departments' representatives is also shared by the North West departments. According to interviewees, in

addition to giving an account, punitive measures should be imposed on the MEC and HOD in cases where envisaged performance during the accounting stage is not attained. The Standing Committee on Public Accounts (SCOPA) in the House of the legislature recommends punitive measures to the representatives of underperforming departments subsequent to their giving an account.

b. Account to citizens

According to provincial interviewees citizens' accountability is a Gauteng government priority and is often achieved better than in other provincial governments in the country. Four departments' representatives argued that they are making efforts to give an account to provincial citizens. Community meetings, stakeholders' forums and *Izimbizos* were cited as primary measures to give account to citizens. This assertion of citizens' accountability is made despite the lack of evidence and indication by other sources that there is generally a poor level of citizens' accountability in the province. More than half of the respondents argued that departments are not expected to directly give an account to citizens. Giving account on government performance to citizen is the role of the portfolio committee in the legislature, they argued. Provincial departmental executives argued that they give an account to citizens indirectly through the account given to portfolio committees.

They further indicated that portfolio committees are in a position to give government performance accountability to citizens as their representatives. The other official emphasised further that *Izimbizos* are used by government departments to give an account to citizens, and that this is done annually. The role of the Speaker of the provincial legislature is instrumental in making sure that, during *Izimbizos*, government gives account to citizens on performance and the use of public finances. The quarterly publication of government departments and annual reports on official websites is seen as giving an account to provincial citizens. These reports are available to be scrutinised by citizens without the interference of government departments. The claim of making accountability reports available on the government websites could

not be verified, as some departments do not publish their reports on official websites timeously.

Some department websites are not always available to access and others are slow to use. Table 4.3 gives a snapshot from all departmental websites in determining whether reports were published as departments representatives had claimed. The table reflects mixed results; all the departmental websites of the officials interviewed were working properly with the exception of the Department of Road and Transport. Most departments' quarterly reports are not displayed on their websites with the exception of community safety, infrastructure development and road and transport. Not all departments disclosed their annual reports on their official websites. It is mainly annual reports that are displayed on departments' websites, with only two departments not showing them. In Table 4.3 I use legends to reflect on which departments have actually displayed the expected reports. The legends are explained at the bottom of the table.

Table 4. 3 Departments website information snapshot GP

Description	Gauteng departments								
	Health and Social development	Education	Community safety	Infrastructure development	Housing and Local Government	Roads and transport	Sports and culture	Economic development	Treasury
Websites working									
31-Mar-12	√	√	√	√	√	!	√	√	√
30-Apr-12	√	√	√	√	√	!	√	√	√
Planning documents published									
31-Mar-12	√	√	√	√	√	X	√	X	x
30-Apr-12	√	√	√	√	√	X	√	X	x
Quarterly reports published									
31-Mar-12	x	X	√	√	X	√	X	X	x
30-Apr-12	x	X	√	√	X	√	X	X	x
Annual reports published									
31-Mar-12	√	√	√	√	!	?	√	X	√
30-Apr-12	√	√	√	√	!	?	√	X	√

Legends: √: Satisfactory, X: Not Satisfactory,!:Website not working, ?: Outdated reports

Sources: Compiled by author using departments websites

4.3.3. Holding to account: Gauteng Province

a. Portfolio committee's role (PL)

The HODs and directors interviewed do not share the view of North West interviewees that departments and their representatives' should be held to account by the legislature. Nevertheless not being held to account by portfolio committees is a worrying concern to some department executives, with other representatives believing that this is due to independence enjoyed by both government structures legislative and executive. The SCOPA members give recommendations to be implemented where departments experience underperformance of the quality of service deemed unsatisfactory. The recommendations are made to hold government department executives to account. Departments executives are expected to take the committee's recommendations implement them and report back to the committee on the implementation of the recommendations.

According to interviewees, the committee has succeeded in holding departments' executives to account on their performances in this form of giving recommendations. It is often a preference of the provincial government that the committee is chaired by a member of the opposition political parties. Having a member of the opposite political party legitimises the process of holding departments' executives to account. Other departments' representatives mentioned that, as a legislative authority, the provincial legislature is barred from holding government departments to account for their performance and use of public finance. The legislature members rely on having political heads (MEC) as members of the legislature that are able to hold departments to account. The entire legislature committees send recommendations and hope that they would be implemented by those being held to account.

This has led to the criticism of the current government accountability system with the legislature being unable to enforce accountability in the provincial government. Members of portfolio committees are willing and able to hold departments' executives to account but the fact that they cannot recall an MEC or HOD makes it difficult to enhance accountability. Table 4.4 shows the chairs of portfolio committee members and their political affiliations. They all belong to the same political organisation as that of MECs. It is argued that this makes it difficult for committees to hold MECs to accounts when belonging to the same political party.

Table 4. 4 Provincial legislature political representatives GP

Portfolio committee and department name	Chair members of the committee	Political affiliations
Agriculture and Rural Development Portfolio Committee	Mam Nokuthula Sikakane	ANC
Community Safety Portfolio Committee	Mam Sizakele Malobane	ANC
Education Portfolio Committee	Mam Mamonare Chueu	ANC
Roads and Transport Portfolio Committee	Honourable Member Thuliswa Nkabinde's	ANC
Health and Social Development Portfolio Committee	Mam Molebatsi Bopape	ANC
Housing and Local Government Portfolio Committee	Mr Errol Magerman	ANC
Infrastructure Development Portfolio Committee	Mr Joggie Boers	ANC
Roads and Transport Portfolio Committee	Mam Nomantu Nkomo-Ralehoko	ANC
Sport, Recreation, Arts and Culture Portfolio Committee	Mam Nompoti Nhlapo	ANC
Economic Development Portfolio Committee	Honourable Member Mafika Mgcina	ANC

Source: Gauteng provincial legislature

b. The Premier's role and uncertainty

The responses to whether the Premier is able to hold departments to account on their performance were also somewhat mixed in Gauteng province. However as compared to the North West province respondents there were more responses from department representatives in Gauteng willing to share their views on the role played by the Premier on accountability. There are those departments that agree with the notion of the Premier not being able to demonstrate that she is holding departments' representatives to account. As one Head of Policy in one department said:

'It would be the Premier's prerogative to make sure that the recommendations are implemented, but whether this is really happening I do not know.'

There are many government departments in the province that are not attaining targeted performances every year, but there is no evidence suggesting that the Premier has held MECs and HODs of these departments to account. One department interviewee mentioned that her department receives a thirty per cent budget, which is a considerably high amount of the available budget annually, and since the department receives such high amount of budget this has led to the Premier wanting to ensure that money and performance is accounted for all times. As a result of high budget allocation, the Premier should ensure accountability is attained on every occasion.

4.3.4. Redress: Gauteng Province

a. Effect of remedial steps

There have been measures implemented by various departments to redress unsatisfactory performance, but interviewees argue that there is a lack of clear evidence reflecting whether redressing poor performance improves accountability and subsequent performance. Some of the departmental representatives interviewed argued that there are signs of improvement in performance as a result of remedial actions taken. The common measure used to redress poor government performance relates to the recalling of political heads and head of department, and sending officials on capacity-building initiatives. These recommendations are brought about by portfolio committees' recommendations to the Premier in order to be implemented by government departments. It is important to note that this relates to few cases where recommended remedial actions were actually implemented by the summoned department.

It is not always the case that departments implement remedial actions, as departments they would rather initiate their own internal process for redressing any underperformance. One official argued that she could not remember any remedial actions having an effect on performance, and is quoted as saying:

'I do not see that firing people, punishing people or taking away their bonuses would improve performance but demoralize them. I do not know of any example to use. In theory it could work where you have an organizational performance system linked to the personnel performance contract could work. It would be important to see a strong leadership that would build morals of people working in government organizations'.

Another interviewee supported this sentiment by saying,

'So far I have not seen any effect. But I can tell there is a level of creating unbearable working environment. Maybe in long term it could improve performance. I do not think the corrective steps do not have effect on subsequent performances.'

There were other respondents who argued that the effect would also depend on the type of remedial action taken.

4.4. Conclusion

In this chapter performance accountability arrangements in provincial governments were analysed based on views of both the NW and GP government interviewees. In the context of the thesis provincial departments through their executives and other representatives are classified as agents in a principal-agent model. Basically this chapter summarises agent views about accountability. In summarising the views about both the NW and GP accountability, there are agreements between provinces about how well the accountability framework is implemented and how badly it is implemented in other cases. There were also disagreements between how accountability arrangements work at provincial level amongst their representatives. The analysis further identified views from which both provinces may benefit each other in terms of accountability.

The NW and GP provincial executives' description to accountability could be summarised with three different understandings. 1. At first accountability is seen as a process of enhancing democracy between government and the voters. Political executives of the political parties are to give explanations about their plans, achievements and redressing mechanism to those voted into power of government. 2. Secondly other departments' executives see accountability as a process of preparing financial and performance reports and making them available to those who need them. This process is often more favourable to the stakeholders allocating funds to departments. 3 Lastly accountability is seen as, by other executives as a process where government executives consult various stakeholders on their views about government performance.

But the executives are quick to clarify that this should not be interpreted as imposing views on government strategies. Both provinces departments' executives agreed that there are currently documented and undocumented accountability arrangements between government departments and various stakeholders including provincial legislatures, Auditor General, National government, Treasury office, Public service commission and citizens. The

accountability arrangements are mainly described through the acts and legislations passed by National government and Treasury including, the constitution, Public Finance Management Act. But despite this legislation and policies, provincial government departments' executives in both provinces prioritise their accountability to stakeholders that either give finance or some form of support to be used by government departments.

These stakeholders include Treasury office, National government and Auditor General. Provincial performance accountability frameworks are further strengthened and attainable in cases where the legislation is explicit about expectation of accountability, e.g. Departments executives should present on their websites or to AG performance and financial reports with specific contents and details as accountability measure. But unfortunately both the NW and GP governments are currently struggling with strengthening accountability to their citizens. Lack of proper and explicit accountability frameworks about citizens is attributable to poor government accountability to citizens. As part of provincial government accountability, the current lack of certainty in terms of budget accountability further weakens accountability in both provincial governments.

The uncertainty is brought up by department executives arguing that the allocation of provincial budgets for performance to be pursued is the legislature's prerogative yet the legislature argues that executives decides on budget allocation. Some government executives make use of budget uncertainties as an excuse for poor accountability for example; many department executives in both provinces blame the lack of implementation of Batho Pele as accountability on lack of funds allocated by the provincial legislature to implement the policy. Both the NW and GP provinces executives are convinced that lack of clarity about the role of the provincial legislature members with regards to holding executives to accounts weakens accountability. Many departments' executives give account to legislature committees but it is not often that actions are taken for poor accountability or performance.

Departments' executives would like to see legislature members taking actions against poor accountability and performance. The process of accountability suggested by department executives should also be explicitly documented in accountability frameworks and legislation prescribed to all government institutions. Many interviewees believe that members of the legislature should be inducted about their roles in holding departments' executives to account. Both provincial governments' executives argue that citizens' accountability initiatives are not well institutionalised, for example *Izimbizos* is a good accountability model but not many departments implement it. Despite both provinces executives agreeing on accountability arrangements that work well and that don't work well, there were also disagreements with regards to understanding and experiences of accountability arrangements.

Many executives in the NW are of the view that the provincial legislature should play a more influential role in determining the performances on which departments are to be accountable. The NW departments' executives' argument is raised from the principal-agent model where the principal gives the agent directives on performance. In GP, departments' executives argue that provincial legislature may not influence performance and financial plans from which accountability is expected. NW executives further argue that since there are currently poor accountability frameworks between government departments and citizens, the provincial legislature accountability may strengthen citizens' participations and accountability since legislature members regularly meet with their constituents. But GP executives disagrees, urging development of further citizens' accountability mechanisms and strengthening the use of *Izimbizos* and *Batho Pele* as citizens' accountability measures.

The use of the provincial legislature process like regular consultations as part of government citizens' accountability should be considered by government departments' executives in GP as is the case in NW. But GP executives are currently using the local government process to enhance both citizens' participation and accountability in their provinces. Local governments currently have

direct access to various citizens groups from which views are sought and accountability is given. The local government process may improve citizens' accountability if they are systematically and comprehensively implemented, as many executives are using the measures for accountability. The summary of main findings in this chapter as shown in Table 4.5 below

In Chapter Five the various accountability institutions including, auditor general, public service commission and treasury views to provincial government accountability are analysed. The comparison is made of whether accountability institutions share similar views about accountability as those analysed in chapter four.

Table 4. 5 Summary of findings in this chapter

	NW Provincial Governments	GP Provincial Governments
Summary of accountability views	Executives Views	Executives Views
Pursuing political manifestos and giving an account in relation to any failure to attain promises services improves democracy.	Agree	Agree
Preparation of financial and performance reports to funding agencies improves accountability	Agree	Agree
Consulting various stakeholders about government public services improves accountability, but stakeholders may not impose their views to be taken into account.	Agree	Agree
Specific processes of accountability are described in the legislation like, PFMA, Constitutions and other acts. It is through these legislation accountability is meant to be achieved.	Agree	Agree
There is poor accountability to citizens due to lack of specific process from the legislation and policies	Agree	Agree
Uncertainty to ultimate provincial budget accountability weakens the accountability process, due to fact that many executives use excuse of lack of sufficient budget to attain intended performances. E.g Batho Pele	Agree	Agree
Uncertainty about the role of legislature members about holding departments executives to account weakens accountability	Agree	Agree
Lack of institutionalised citizens' accountability initiatives weakness attempts to, take into account and give account to provincial citizens.	Agree	Agree
Provincial legislature members are expected to influence performance plans, but government executives are expected to give accountability of such plans.	Agree	Disagree

CHAPTER FIVE: ACCOUNTABILITY IN PROVINCES ACCORDING TO, AG, PSC AND TREASURY

5.1. Introduction

In this chapter, performance accountability in both the North West and Gauteng provincial governments is analysed from the viewpoint of accountability institutions. The South African constitution makes provision for the development of institutions that independently review, analyse and enhance government accountability (Constitution of the republic of South Africa, Act of 1996, Chapter 9 and 10). The institutions were developed to uphold the implementation by government departments of constitutional provisions of good governance throughout the entire country. Constitutional provisions are to be adhered to by government departments during the process of providing public services and accountability for use of public finance and their performance. Accountability institutions should determine whether government departments adhere to constitutional provisions.

The accountability institutions are expected to provide regular reports and feedback to the legislative authorities, citizens, treasury, national assembly and other governing bodies on whether government executives are accountable and adhere to legislative requirements. These accountability institutions are known as: the Office of the Auditor General (AG), the Public Service Commission (PSC), the Office of the Public Protector, the Human Rights Commission, and Commission of Gender Equality, the Electoral Commission and the Broadcasting Authority. These accountability institutions are commonly known as Chapter Nine and Chapter Ten of the constitution. The institutions fundamental role is to determine whether the South African government governance and accountability frameworks are upheld by all government departments.

They perform their role by reviewing the activities of government institutions and through consultation with the managers of government departments. It is important to note that not all of these constitutional institutions participated in this research; but only the office of the Auditor General (AG) and the Public

Service Commission (PSC) participated in the thesis study. The AG and PSC are constitutional institutions that are directly involved with government accountability and matters of governance. Other chapter nine and ten institutions have specific mandates that are partly involved with government accountability and governance. Both of the mentioned accountability institutions were formally invited to share their views on accountability and matters of service delivery in both provinces.

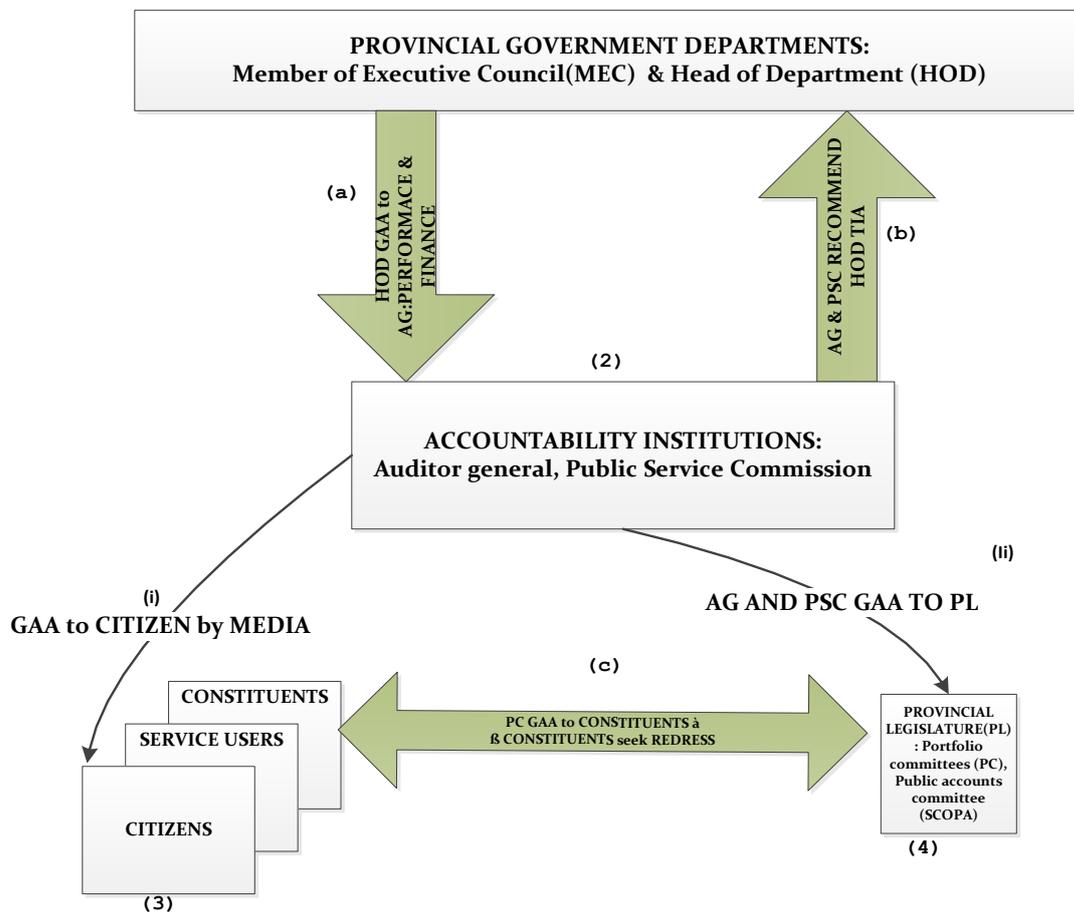
All provinces have an office representing these accountability institutions. For the purpose of the thesis, the accountability institutions are classified as the principals of the principal-agent model. The provincial treasury is also included in this category of accountability institutions since it is expected to hold provincial departments accountable on the use of public funds. But the Treasury is a provincial government department accountable for its functions to the Legislature, national government, citizens and other stakeholder groups. The Treasury plays the role of both an accountability institution with regards to expecting accountability from provincial departments for use of public finance, and a government department with respect to government performance accountability. Other government departments like, education, health, social development and others are expected to give account for to the provincial Treasury the use of finance and performance.

Treasury interviewees' views on provincial government accountability are analysed later in this chapter. Figure 5.1 illustrates accountability relations between accountability institutions and the provincial government departments. The Figure 5.1 has been developed from the 'main accountability framework' from Figure 4.1 in Chapter Four. According to the illustration on Figure 5.1, provincial departments denoted by (1) give an account (process denoted by (a)) of both performance and finance to accountability institutions denoted by (2). Accountability institutions in turn verify and scrutinise the account given by government and send the reports to provincial legislatures denoted by (4) and audit committees according to both departments and institutions' interviewees. Accountability institutions also account to

provincial citizens denoted by (3) on whether the account given by government is fair, complete and reliable.

Reporting to provincial citizens by accountability institutions is done through various public media platforms, the process shown by (i), including their websites, newspapers and television briefings. The views of accountability institutions interviewees on provincial government accountability are analysed in this chapter. Gauteng AG interviewees' views on provincial government accountability are compared to those of NW provincial AG. A similar approach is taken to the PSC interviewees' perspectives on provincial government departments' accountability.

Figure 5. 1 Accountability framework per accountability institutions
(1)



Source: Compiled from South African legislative framework

5.2. Office of the Auditor General (AG)

As created through provisions of Chapter nine of the Constitution, the AG is tasked with auditing and reporting on public institutions'

use of finance and performance delivery across South Africa (Public Audit Act 25 of 2004, Chapter 2). Provincial government departments are amongst the public institutions to be audited by AG (Constitution of the RSA Act of 1997, Chapter 9). The government audit reports on the use of finance and performance by public institutions are submitted for further scrutiny to both the legislatures in the provinces and to the parliament of the national government according to AG interviewees. The audit reports are first submitted to the audit committees of respective government departments in the province according to interviewees.

The submission of reports to the audit committees, the provincial legislature and the national parliament is part of a universal financial and performance management requirement (Public Finance Management Act of 1999, Sec 8). The AG is an institution independent of government departments and receives its working methodologies through the audit legislation called the PAA (Public Audit Act 25 of 2004, chapter 2). According to the AG interviewees, the PAA puts the emphasis on AG representatives to express an opinion of the performances of government departments and use of public finance. AG interviewees noted that in earlier years, prior to the year 2004 introduction of the Public Audit Act, AG was not expected to audit governmental departments' performances. According to the AG interviewees, auditing of governmental performance is a relatively new concept in AG's programs.

It is new in comparison with the requirement to audit the use of public finances which has been AG's requirement. According to interviewees, financial audits bear clear and understandable audit opinions to the users of the financial information. An audit opinion expressed about government performance is different to that concerning the use of public finances. Financial audit reports opinion can either be unqualified, qualified, disclaimer and adverse according to audit frameworks. The interviewees emphasised that each of these four financial information reports give users an understanding about the fairness of the financial account being given, the users include provincial legislature, funders, national government, audit committees, portfolio committees and citizens. AG

representatives interviewed in both provinces complained about the absence of similar audit reporting systems with regard to the auditing of government departments performance. While similar government performance audits may be conducted, various audit executives may arrive at different performance audit outcomes.

Each of the AG's performance audits is conducted at the end of every spending year as required by the audit act. According to AG interviewees auditing at year end creates an opportunity for portfolio committees' members to review government departments' use of finance and their performance for the year. The detailed process involved in conducting a performance audit requires that government departments give performance and financial plans and financial and performance reports to AG executives for audit purposes. The AG executives conduct further interviews with senior and other management officials of the departments where the very account is given according to interviewees. According to the AG executives, interviewing departmental managers allows the AG to collect further evidence to determine whether the HOD's account is fairly presented.

It is through these processes that the AG executive recommends how portfolio committee members and other stakeholders should hold departmental HODs and MECs to account on performance and use of public finances. As part of issuing his opinion on the audit performed, the AG executive provides recommendations to the HODs on how to improve on the weaknesses that led to unsatisfactory performance and poor use of public finance. The AG's recommendations are to be taken into account by the HODs and MECs in government decisions, this according to interviewees. The interviews reflected that the AG executive then makes regular follow-ups on the implementations of his recommendation by government departments. According to AG interviewees, as a constitutional institution the AG is accountable for its function to the national assembly. But every province has an AG representative who performs the audit and reports to the provincial legislature.

The provincial AG presents his audit outcomes to the provincial legislature and audit committees in every province. According to

interviewees the AG's audit outcomes are published on the AG's website. These reports can be accessed by anybody interested in holding departments to account via their representatives. The AG representatives in both North West and Gauteng provinces raised concerns about weaker government accountability towards provincial citizens on the part of provincial government departments and their executives. According to the AG interviewees in both provinces in general, the state of accountability in both provinces is of a mixed view, with financial accountability viewed as having improved over a period of time.

5.2.1. North West Provincial AG views on government accountability

a. Taking into account:

Provincial legislature

In response to the question of whether the provincial government departments should 'take into account' the views of portfolio committees' members to explain decisions and determine their performance, the AG executive interviewed agreed that this is important for accountability purposes. He further argued that both the MECs and HODs of government departments give regular account to their respective portfolio committees, with both departments' representatives and legislature raising issues to be 'taken into account' with regard to government performances. However the AG executive criticised the current process as being ineffective and weak in ensuring the views of the portfolio committees are 'taken into account' in government departments' decisions. According to the AG executive, the process of accountability should involve portfolio committee members 'dictating' to the HODs and MECs on performance targets that provincial departments are to pursue.

In his view, the MEC and HOD should receive their performance mandate from portfolio committee members, as opposed to the latter merely giving recommendations for the sake of complying with legislation, as it currently appears to do. The argument was that the current process of accountability between the committees and departments is not comprehensive and it is mainly done to comply with legislative requirements. Some of the departmental HODs interviewed agreed with

this AG's representative's point of view with regard to being told by the legislature about what performance to pursue. These HODs advocate more support from portfolio committee members with regard to the performance pursued by government and how such performance should be obtained. These points are analysed in detail Chapter Four. The AG interviewee's point of view aligns with the philosophy of the principal-agent model where the principal gives a mandate to the agent.

As government department representatives, the HOD and MEC are agents of the provincial legislature. According to AG representatives, therefore, they fulfil through the portfolio committees the role of principal providing both money and activities to be performed. Based on the AG representative's view, portfolio committees are comprised of political members elected to represent the citizens of the province. Portfolio committees are thus further made the agent of citizens that elected them through engagement with their political manifestos. The citizens pay taxes that the legislature will allocate to government departments to spend in delivering public services. According to the AG's representative, though the relationship between the legislature, citizens and government departments creates multiple principal-agent relationships, provincial legislature should give a mandate to government.

According to the AG interviewee, the lack of comprehensive government to citizen accountability frameworks makes the role of the legislature more relevant since citizens are dependent for government accountability and participation in government activities. It is the linkages between government and legislature, and the legislature and citizens that created multiple agencies and the principals' relationship. But it is also the fact that AG is a member of the national assembly which makes the AG the citizens' agent while the citizens' communities are represented as principals. The role of the AG as central to the citizens' principal-agent relationships is clarified by account given to citizens (making all audit reports available to the public). In an attempt to emphasise how MECs and HODs should be accountable to the portfolio committee,

an AG executive made an inference to the 'customer and shop keeper relationship':

'For example if I am a customer and I want to buy something, that other person (the seller) is not going to tell me, "No man buys this, don't buy that". I mean if I want something and would be paying for it I will tell you what to do for me and you must do it. I do not think the seller/ service provider can tell me no let me rather give you this services as opposed to what you wanted'.

According to the AG representatives interviewed it is therefore important that government departments should get their mandates from the portfolio committee. The performance mandate taken from portfolio committees should be streamlined according to the needs and concerns of provincial citizens he further highlighted. The government performance that is informed by citizens needs may improve government departments' accountability. But the current system of accountability does not take into account citizens views, hence accountability is weak as the AG interviewee argued. Furthermore the AG interviewee provided the fact that based on their experience, portfolio committees' views are not taken comprehensively into account by government departments. The AG interviewee further argued that the role of government departments should be to determine how to inform citizens of the performance targets to be attained rather than decide what performance to pursue as is currently the case.

Government departments should come up with innovative ideas on how to efficiently attain citizen-informed performances. The interviewee argued that developing measures to attain the targets envisaged as government responsibility would reduce the burden for many departmental administrators. HODs would be prevented from coming up with unrealistic performance targets and stop trying to convince the legislature to give them the finance for those unrealistic plans. Another concern raised by the AG interviewee was that the process of planning and determining the performance to be pursued by government departments is unnecessarily long and ambiguous. In particular, provincial departments set long, unrealistic performance targets that they intend to pursue as performance. The AG executive noted that most of the targets set by

governments are often unattained and there is often a lack of evidence on whether plans are achieved; hence they are dubbed unrealistic.

The AG executive further argued that the performances targets of certain departments' are intentionally made to be unrealistic by political heads. Making plans unrealistic works to the advantage of departments that are aware that they often fail to achieve their performance targets. Moreover, it is not easy to determine how performance targets are determined during audits. But having unrealistic performance targets makes government accountability unachievable. According to AG interviewee the role of portfolio committees' members in performances planning process of government departments is uncertain to many departmental representatives. Whether departments should take into account their views or not, it is the prerogative of the HOD and MEC to take them into account.

Some departments do take into account the provincial legislature views in determining performance as part of accountability while others don't. Nevertheless, many departments representative argue that portfolio committees should provide an oversight to government performance and accountability. According to the AG representatives despite the term oversight, departments make different interpretations of the meaning of oversight.

National government views

According to the AG interviewee, provincial government departments give a priority to 'taking into account' national government inputs in decisions and activities. The national government executives drafts plans and policies that are implemented at the provincial and local level. Having national policies implemented at a provincial and local level means that there should be a sufficient accountability measure. National government is a principal and provincial government is an agent within the principal-agent model. According to the AG executive more than seventy per cent of the provincial government performance targets are influenced by 'taking into account' national government performance plans and policies. According to interviewees there are various mechanisms used by

provincial departments to take into account national government policies and plans at a provincial level.

Some of the methods used to take into account national government inputs include: service level agreements, ministerial forums, the state of the nation address, and the finance minister's budget speech. According to AG representatives, these mechanisms have led to provincial government performances being informed by national government policies. The national policies and plans are often made public early at the beginning of the spending year; for example, a medium policy framework statement (MTBPS) by the national minister of finance is given every October and six months before the spending statement for the year in question. But, as the AG official emphasised, it is important to indicate that 'taking into account' national government views does not necessarily mean that provincial performances are directly informed by national government.

Most government departments' performance plans are not directly indicative of national policies, and this is based on the AG representative's experience in reviewing provincial departments' performance plans.

The Premier's views

According to the AG interviewee the MECs and HODs of various provincial departments expect the Premier to make her own annual pronouncements. He further indicated that the Premier's speech is to be taken into account by the executive authority in the decisions and performance to be pursued by the provinces. The Premier annually announces publicly on performances targets that she and her provincial government intend to achieve. This process takes place during the opening of the provincial legislature during February of previous years. In the view of the interviewee from the AG, the Premier's announcements are received and then taken as commitments towards both the citizens and the legislature. According to the AG executive, in the North West province the Premier's pronouncements are often not expected to deviate significantly from the national government's public statements.

According to the AG interviewee, this process affirms national government performance plans in the province. Provincial departments' representative should 'take into account' the Premier's public announcements in their decisions. The AG interviewee highlighted that despite the Premier's announcements, provincial departments both take into account and give priority to the national government's pronouncements and policies. According to the AG executive, only twenty per cent of the provincial Premier's announcements are taken into account by government departments. This follows the hierarchy of importance made by the AG executive; namely, that seventy per cent of provincial government decisions are influenced by national government, twenty per cent by the premier, and the remaining ten per cent by the legislature and respective departmental managers.

MEC and department management views

Since the MECs are full members of the legislature their own views are taken into account in government decisions and activities. Though their views are not expected to be the main inputs to be taken into account, they have authority on which views are to be taken into account. It is clear in most cases that MECs and HODs present their own views on what government accountability should be

attained. The AG interviewee supported this view based on his experience of which responses from various departments' executives are taken into account when determining a performance programme.

Provincial citizens' views

According to the AG representative, there are currently insufficient processes in place to enable citizens' participation in provincial government decisions and activities. As part of the audit process, departments' HODs are expected to indicate how performance plans decisions are informed. It is at this stage that the AG audit team is able to determine whether citizens' views are given due attention. There are a few cases where citizens' views are taken into account in government decisions, but the AG representative believes that these instances are insufficient. The AG representative attributed the lack of citizens' engagements and accountability by provincial government to insufficient enthusiasm by departmental MECs and HODs, and public managers in general. He further argued that there is also a lack of awareness by citizens on the role they should play in government accountability.

b. Giving an account

Provincial government departments represented by MECs and HODs are required by legislation to give an account for the use of allocated funds and performance target realisation (Public Finance Management Act of 1999, chapter 5). According to the AG interviewee the account to provincial citizens is expected from provincial government, but this is not being comprehensively achieved. The departmental HODs prepare quarterly and annual reports on behalf of his/her department. These reports are tabled to the portfolio committees on a monthly, quarterly and annual cycle. These reports of account-giving cover both the finance and performance accounts being given. In 'giving an account' on performance, the HOD reports on every target he set at the beginning of each spending year. The fact that the HOD gives an account of all predetermined targets makes the process comprehensive.

According to the AG interviewee generally, audit outcomes have improved in the North West provincial government for the past five

year period. Audit outcomes relate to the type of opinion awarded by the AG to government entities, based on the verification of evidence presented (Public Audit Act of 2004). The improvement of audit outcomes is attributable to regular guidance from the AG and new public managers willing to change behaviour and seek support where necessary from various HODs in government departments. In previous years HODs would not give accurate accounts on their performances and lack of evidence proved to be another significant problem. But, in the experience of the AG interviewee, all of these issues are improving. Some of the HODs did not understand what was expected of them in giving an account.

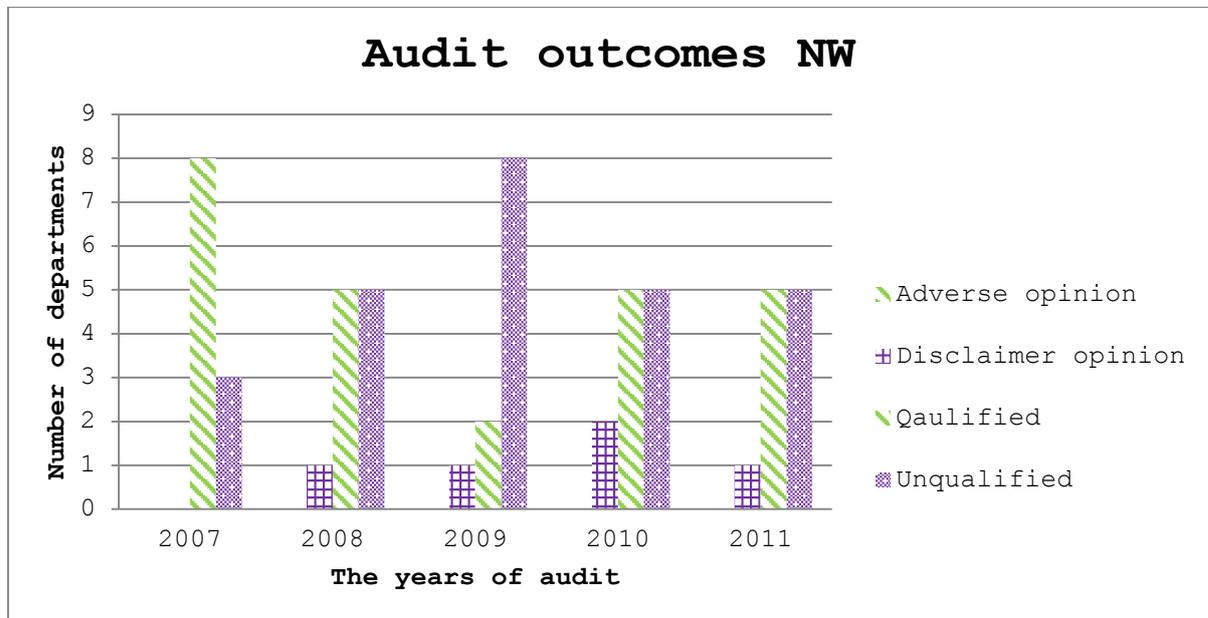
However, according to the AG interviewee, there have been improvements in clarity on accountability expectations over the last five years. The improvement in account-giving is evidenced by the enhancement of audit opinions issued by AG for the province in the past five years. The areas that have not improved as significantly as others are the absence of account for not achieving targets and frequent deviation from the targets pursued. According to the experience of the AG interviewee in auditing many departments, many HODs would not give an account for their failure to achieve targeted performance and no measures are taken by portfolio committees to minimise the recurrence of incidences. Figure 5.2 and 5.3 illustrates comparative five year trends on audit outcomes. This is a comparison between various departmental outcomes for five years from the year 2007 until 2011.

Figure 5.3 was compiled using AG audit outcomes publicly reported on their website. Figure 5.2 reflects mixed results comparing views expressed by AG executives. In the year 2007 only three of eleven departments received an unqualified (good report) report from AG. The number of departments increased to five departments in the following year (2008) and then increased to eleven departments. But the years 2010 and 2011 have seen a decrease then a stabilisation in the number of departments receiving clean audit reports. There is also similarly a mixed improvement with regards to Gauteng government, and this is reflected in Figure 5.3. These trends are supported by the improvement of an audit opinion issued, with the

worst expressing adverse opinion to the best expressing unqualified opinion in the North West Province. Most of the unqualified opinions relates only to the financial section of the report and not the performance part.

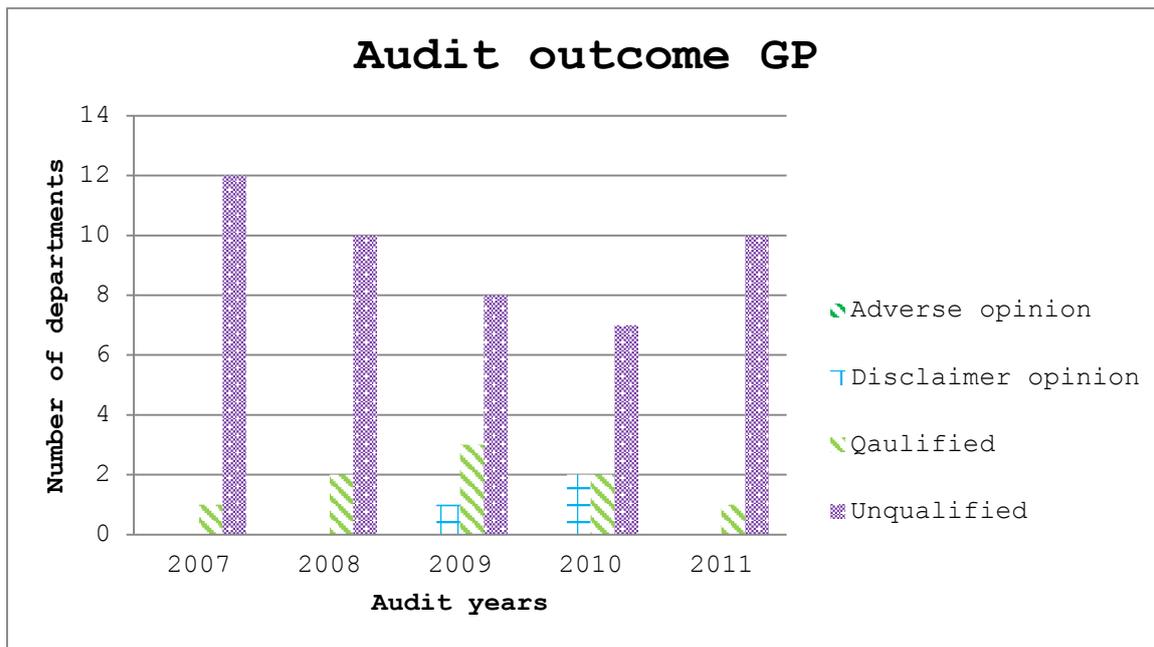
There has been a blend of audit opinions in the North West province illustrated in the Figure 2.2. These results are mixed because there was no trend towards improvement in the types of audit opinions achieved by provincial departments. According to the AG representative interviewed, the instability in the administration of government departments has contributed to the poor account given by many executives.

Figure 5. 2 Five years provincial departments audit outcomes for NW



Source: Compiled from AG reports (AGSA, 2012)

Figure 5. 3 Five years provincial departments audit outcomes for GP



Source: Compiled from AG reports (AGSA, 2012)

According to the AG executive, the lack of giving a comprehensive account for not achieving targeted performances by many government departments has been a worrying factor for the past five years. The interviewee added that, the HODs and MECs are also accustomed to lack of being held to account for the absence of giving an account. This negative trend perpetuates the incomprehensibility of the accountability process.

c. Holding to account

Holding government executives to account is important for strengthening other processes of accountability, according to representatives of the AG executive, though he concluded that HODs and MECs of many departments are not comprehensively being held to account as they should be. There is a process that holds all departments to account, but this is not being implemented. The process involves summoning the HODs and the MECs to the legislature and the legislature commissioning actions to be taken against them. Through the involvement of the Premier, the provincial legislature should see to it that recommended actions are implemented and explanations are given where MECs have not been able to implement the recommendations. The HOD of every department should also take

corrective steps against senior managers who either underperform or incur irregular and unauthorised expenses.

According to the AG interviewee, there is insufficient evidence that HODs of many departments are being held to account. The MECs are also expected to hold the HOD to account for either underperformance or incurring irregular expenses. However in the wide experiences of the AG interviewee this accounting has not been comprehensively implemented. For research purposes, the Department of Public Works in the North West province is used as an example. This department's objectives are to look after the provinces' infrastructure which includes the maintenance of buildings and management of the government fleet, this according to AG interviewee. Yet North West roads are some of the worst in the country. According to the AG interviewee, having poor road infrastructure is an indication that the public works department has not been performing well.

The incidence of poor infrastructure has been further supported by disclaimer audit reports that have been given to the same department for the past three years in succession. In the view of the AG interviewee, there is a clear indication that the MEC and HOD have not performed their duties in holding department management to account. Moreover, the HOD and MEC have not been held to account by the legislature for not attaining an acceptable level of departmental performance. The failure to apply a comprehensive accountability process may have led to the subsequent failure to hold the department MEC and HOD to account. According to the AG, this department holds information for the legislature to make informed decisions about the state of accountability in the department.

According to the AG interviewee, negative political interferences by non-governmental politicians in provincial government administration are also a contributing factor to the lack of accountability in the province. The AG executive makes reference to political interference because the political organisation in government is seen as not being sufficient in holding its political deployed executives to account. According to the AG interviewee,

there are often justifications for poor performance, maladministration and the failure to reprimand fellow politicians, despite the fact that this is not beneficial for accountability purposes. At times, recommendations are given either by other political organisations in the house of legislature or from accountability institutions on how to hold executives to account.

The legislature interviewee argued that for example, they could recommend recalling the MEC of an underperforming department even though this was often not taken into account by the members of the legislature. There is evidence of failure to reprimand fellow politicians. In addition to HODs and MECs not being held comprehensively to account, the AG executive cited the reference made by other research interviewees from the National Department on performance monitoring and evaluation executive as evidence that not enough is being done to hold executives to account. According to the National Department of Performance Monitoring and Evaluation Executive, current provincial systems of performance management make it difficult for the provincial legislatures to enhance accountability in their provinces.

He argued that the South African constitution does not provide the provincial legislatures with all the necessary powers and authority to enforce government executive accountability in their respective province. In his own reaction to this point he said:

The legislature is weak in attaining accountability from the provincial government (the legislature oversight is weak). This is also the case in the national government where the parliament is weak in holding the national government department accountable. The stronger accountability would be to both the office of the premier and the national department.

Accordingly, the office of the Premier and national government have the authority provided by the Constitution to hold provincial government departments' executives to account and enhance accountability argued the interviewee from the National Department of Performance Monitoring and Evaluation. But both the office of the Premier and the national government are not comprehensively enforcing the expected level of accountability he further argued.

There is also a culture of reluctance and not wanting to be 'nasty' to fellow colleagues that is practiced by members of the provincial legislature. Hence departments' executives and HODs are not being held to account by portfolio committees. The AG interviewee argued that deficiencies in holding provincial government departments' executives to account are further perpetuated by the fact that some members of the portfolio committees are friends and allies to those underperforming political heads and executives.

The HODs and MECs may perform corrupt activities on behalf of the members of the legislature using their departments' budgets and facilities. According to the AG executive, there is a problem of those charged with responsibility being reluctant to suction underperforming executives and MECs in government. His responses were that:

'People do not want to be nasty to other people. But the problem is that there is no discipline in the government system. You do not want to apply it a lot but people must know that there is some mechanism in place for poor performances. For example if you take corruption, the disincentives are quite low, yet incentives are very high. If they get caught doing corruption the worst thing that could happen is to lose your job. The organisational culture of enforcing accountability at the moment is not punitive.'

d. Redress

According to the AG interviewee, the HODs and MECs give quarterly and annually performance and financial reports that indicate whether targeted performance is satisfactory or not. Provincial departments' executives make use of quarterly and annual reports to present performance to portfolio committees, citizens, national government and other interested stakeholders. According to the AG representative, these reports are scrutinised by the portfolio committees' members for various reasons. In scrutinising the reports, portfolio committees' members take into account all the citizens' complaints and issues raised with regard to government public services, according to the interviewee. As part of scrutiny of the performance reports, the committees determine whether public services are being delivered at the high level of quality required.

Citizens' complaints are obtained through petitions and regular meetings held with members of the provincial legislature. According to the AG interviewee, portfolio committees are further expected to identify poor service delivery on behalf of provincial citizens and other government service users. According to the AG interviewee, it is the portfolio committees' members' responsibility to make sure that the citizens gain redress for any poor service delivery experiences from the provincial government. Portfolio committees' members make annual recommendations to all government departments on how to ensure citizens gain redress for unsatisfactory performances. Some recommendations are implemented but, in the experience of the AG interviewee, these recommendations are not consistently implemented by the government department MEC concerned. He further indicated that various reasons are attributable to the failure to implement redress measures.

An example is the recent recommendations made by a committee to provincial departments that continuously failed to attain performance targets for recurring spending years. Department MECs and HODs were asked by the committee for action plans with specific deadlines to redress the poor performance. The action plan was agreed between the portfolio committee, the HOD and MEC of the departments concerned. In subsequent spending years only one out of five departments concerned implemented the corrective measure recommended by the provincial legislature. According to the AG interviewee, the portfolio committees did not follow up on the departments to determine whether recommended remedial actions were indeed implemented. Another example he gave relates to remedial action: the HOD and the MEC of one department were given a sufficient budget to ensure that a vacant post were filled within a year since the vacant post adversely affected departmental performance.

According to the AG interviewee, vacant posts are a contributing factor towards poor performance by certain government departments. In subsequent years, many provincial departments still had more than fifty per cent of their posts vacant. By the end of the year the citizens had still not obtained redress from poor public services which remained below standard. According to the AG interviewee, the

lack of implementation of redress measures by some departments' executives highlights the importance of the role that portfolio committees are to play in ensuring redress is attained by provincial citizens. For the redress measure to be implemented comprehensively, portfolio committees members should be robust and consistent in encouraging departments to adhere to accountability measures.

Not every MEC and HOD are reluctant to redress poor performance, there are those seen to be strict in ensuring the implementation in their departments of redress measures recommended by portfolio committee members. The role played by the Premier and MEC to ensure redress is also very important. In the experience of the AG interviewee, the role of the Premier and MEC in government accountability has also been given less attention by the MEC and also the Premier. A recent public statement by the AG raised concern that the failure to hold officials to account is becoming the norm in government (Visser, 2012). AG executives complained about government departments and their representatives not being held to account in obvious cases of poor performance and lack of good governance.

The Gauteng AG executive holds somewhat contradicting views in regard to the performance and financial accountability of government departments and their executives. His opinion varies on whether departments' executives should be held to account. These views are analysed in the following section.

5.2.2 Gauteng Provincial AG views on government accountability

a. Taking into account

Government accountability in Gauteng is viewed more differently by the AG executive interviewed, in comparison with the perspectives of the AG interviewee in the North West. According to the AG interviewee, it is the prerogative of every department's MEC to 'take into account' portfolio committees' members views in their decision-making and for accountability purposes. There are regular meetings between the MECs of various departments and the portfolio committees. These meetings are initiated by departmental executives

and are for both the legislature and departments representatives to raise issues to be taken into account during the MEC's during planning process. Subsequent to these meetings, the MEC should agree with his HOD on the views to be 'taken into account' in regard to inputs given by portfolio committee inputs.

HODs 'take into account' committees' members' views in preparing the departmental strategy and the annual performance plan. Such plans are, at times, too generic and not indicative of how performance targets would be attained, according to AG interviewee. For example, some performance plans do not take into account whether there is an availability of provincial budgets to meet the plans and this leads to ambiguity, according to the interviewee. Failure to take into account the funds availability and the lack of indicative of how plans are attained makes performance plans unrealistic and over ambiguous. According to the AG interviewee, there is no evidence to suggest that provincial departments' executives take into account any other stakeholder views in determining the performance to be pursued, except the views of the legislature and management.

According to the AG interviewee, the views of national government departments' executives are not taken into account for provincial performance, except in the cases of allocation of conditional grants by a specific national department to a specific provincial department. Furthermore, the interviewee notes that there is no evidence to suggest that the Premier's provincial outcomes are taken into account by HODs and MECs in their performance decisions. But the Premier's address to the legislature at the beginning of every year of spending is expected to be taken into account by provincial government departments for accountability purposes. According to the interviewee, the process of taking into account various stakeholders views is implemented with the HODs and MECs prerogative. In his experience, departmental executives are not always taking into account all the views expressed by their portfolio committees.

b. Giving an account

Government departments in their respective provinces use a comprehensive process of giving an account for their performance and use of finance, according to the AG representative interviewed. The HODs of various departments initiate the process of giving an account through submitting monthly and quarterly reports for the MEC's scrutiny. Quarterly reports are prepared and presented to the MEC by the HOD. These include details of the targets to be attained with reasons for a level of performance unattained. The MEC further summons the HOD for further account on a verbal level, this according to the AG representative interviewed. The MEC holds the HOD to account by demanding a plan of action taken against underperforming managers. According to the AG interviewee, this process takes place subsequent to the MEC receiving both verbal and a documented account from the HOD.

According to the interviewee, a similar account is subsequently given to the portfolio committees members by the MEC together with the HOD. Despite the process being clearly stated, the AG interviewee had concerns about the credibility of accounts given. The credibility of the account given is often low and not enough is done by those receiving an account to determine whether the account is a true reflection of the activities of departments, this according to the AG interviewee. He supported this claim by saying that frequently, the reports giving an account do not provide evidence of whether performances were indeed attained and the impact they had on communities. The HODs and MECs do not always scrutinise an account given to them by departmental managers. Portfolio committees also rely on MEC and HODs to ensure the reliability of the reports.

The AG can only validate the reports at the end of the year and by that time three quarterly reports have already been seen and approved by the portfolio committee. According to the AG representative, the process of giving an account is often weak during the spending year, with lesser scrutiny given to the account from managers to executives.

c. Holding to account

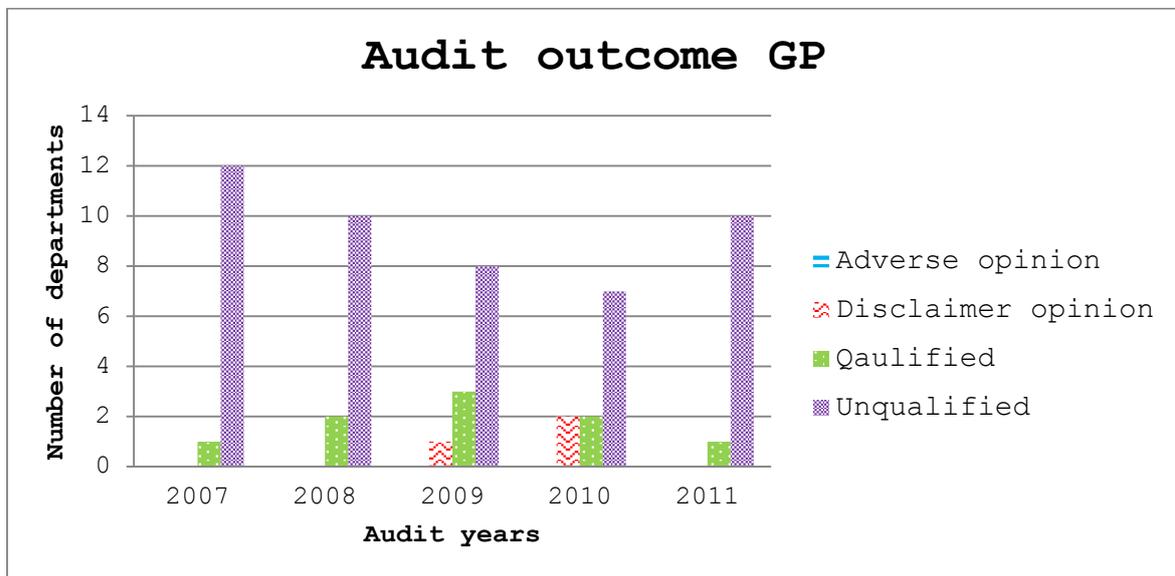
Contrary to views raised by the North West AG executive, the Gauteng AG executive does not support a notion that HODs and MEC are supposed to be held to account. The AG executive argued that those portfolios committees should interrogate government departments' performance plans to determine if they are realistic and credible. Portfolio committee members are expected to interrogate and review departments' performance plans, and by comprehensively reviewing the government plans it would not be necessary to hold government to account. He further argued that it is unfair to hold the HODs and MECs to account for unsatisfactory performances, citing problems that entail these performances being beyond departments' control. The deficiency in holding departments MECs and HODs to account is attributable to reasons that are beyond provincial government departments' control argued AG interviewee.

Reasons substantiating the failures to hold departments' executives to account that are also beyond department's controls includes: insufficient budget allocation by legislature contributing towards poor performance in many instances; high vacancy rates in many departments; the lack of a skilled labour force; and the lack of stability in government departments' configuration. The merging and de-merging of provincial departments has continued to take place in the province, according to the AG interviewee. The process involves certain departments being discontinued and/or merged with other provincial departments. The process of merging and de-merging provincial departments adversely affects departments' performances and their attainment of targets and, from the AG interviewee's experience, the process is beyond departments' control.

Apart from disagreeing with holding departments to account, the AG executive argues that there has generally been an improvement in government performance accountability since it was introduced and current accountability measures are more effective than before. According to the interviewee, the accountability measures that seem to be effective include allowing departments to account on their own performance with minimal actions taken. Figure 5.3 substantiate the point raised about how much provincial government departments'

accountability has improved over time. The figure was compiled using audit reports published on the AG South African website (AGSA, 2012). Eight out of twelve departments have consistently received an unqualified audit with the exception of the year 2007 and 2010. In 2007 a higher number and in 2010 a lower number of departments received unqualified audit reports from the AG respectively. It is in these years that departmental configurations, de-mergers and mergers took effect in the province. Unqualified audit reports provide assurance to the users of accountability reports that the account given is fair and less misrepresentations exists within the province.

Figure 5. 4 Provincial department audit outcomes for Gauteng



Source: Compiled from AG reports (AGSA, 2012)

d. Redress

Redress to provincial citizens on unsatisfactory performance is achieved through recommendations made by either the AG or the provincial legislature to various departments' executives, this according to the AG representative. Both the AG and legislature subsequently perform verification and scrutinise accountability reports prepared by the HODs, while MECs should recommend corrective steps to be implemented by departments that have performed poorly. Corrective steps are made such that the citizens can gain redress on public services. The implementation of recommended corrective steps by government departments is monitored through regular follow-ups, both from the AG and the legislature, to determine whether the

HODs implemented recommended resolutions. According to the AG executive, not all departments MECs and HODs implement recommended corrective steps with some blaming factors beyond their control, as mentioned in the previous paragraph, for not comprehensively implementing recommendations.

5.2.3. Effect of accountability on government performance

The effect of performance accountability given by government departments is an empirical question to answer, according to the interviewees from AG. They further argued that there is no direct evidence to support the effect of performance accountability on subsequent departmental performance. But in their opinion there were mixed responses from the AG and PSA as well on the effect of holding government departments to account for changes subsequent performance. In terms of the AG interviewee, changes to subsequent government performances are often brought about by having knowledgeable executives newly appointed individuals in either departments or departmental programs. The recommendations and correctives steps of other knowledgeable managers are often not implemented; for example, the legislature often recommends the recalling of a political head, but this seldom takes place without delays.

The lack of implementation of recommended correctives steps is more evident if such corrective measures are suggested by the portfolio committees. In other provincial government departments, some of the recommendations go without being implemented and as result redress is not realised. But there is less evidence to suggest that provincial government performance accountability affect subsequent performance.

5.3. Public Service Commission (PSC)

The PSC is an accountability institution formed under provision of Chapter Ten of the Constitution (Constitutions of the Republic of South Africa of 1996, Chapter 10). Similar to AG the commission functions independent of government departments and is accountable for its functions to the Parliament at national level and the

provincial legislature in the province. Each province has a commissioner who is accountable to the national chairperson of the Commission according to interviewees. The PSC conducts its work on an annual basis monitoring government institutions performance and their use of finances as well as other functions. Provincial government's departmental reports on the monitoring process produced by the PSC are submitted to both the HODs of various departments and the provincial legislature, this according to interviewed PSC representatives.

The PSC has its own process independent of government departments through which monitoring is performed in provincial government. The PSC makes its own plans on which government institutions are to be monitored each spending year. According to the PSC representatives interviewed, these plans are informed by various inputs, from citizens' concerns to legislature concerns and commissioners' views and experience. The functions of the PSC are not the same as that of the AG. The latter is required by constitutions and audit legislation to audit all government institutions on the use of public finance and performance and produce audit reports annually, but with the PSC the Commissioner decides on which information will be collected and verified from government institutions. According to the interviewees, the PSC is not compelled to monitor all government institutions, unlike the AG.

5.3.1. North West PSC's views on accountability

Performance plans and budget and accountability

The provincial legislature should play an influential role in support of the provincial departments in delivering high standards of public services, according to the PSC interviewee. In his statement he places an emphasis on the role that the legislature should play in representing citizens' views that could not be addressed directly to the provincial government departments. His emphasis is as follows:

'Provincial government departments should draw their mandate from the provincial legislature pronouncements. Each department must take cognizance of the state of the province address by the Premier in their performance and financial plans. Their strategic plans are drawn from the

state of the province address and then they draw their annual performance plans. Remember the politicians have the mandate to deliver services to the public. They make use of the provincial government to make sure that the promises made to the citizens are realized'

The executives of the provincial government department prepare performance and financial plans to be presented to the provincial legislature as a means of bidding for the funds to realise planned performances, according to the interviewee. MECs and HODs request public funds from the legislature using their strategic plans and annual performance plans. It is these plans and actual performance that the PSC monitors in holding provincial departments executives to account, the interviewee emphasised.

Achievement of plan

According to the interviewee, the provincial legislature is expected to play a further role in monitoring the implementation of performance and financial plans that take place in the government. As a result, the Legislature expects the provincial government departments' executives to constantly update the members of the Legislature's committees during the year on progress made on the target plans. The PSC representative was concerned that there is frequently a lack of commitment from both the legislature and government in the monitoring process, and this leads to a destructive role where the achievement of the performance plans and budget usage is often not probed. The PSC interviewee raised further concerns that the role to be played by opposition political organisations is often undermined by the political organisation that is in government.

According to the PSC representative, at times political opposition organisations members are accused of derailing the government accountability process for political gains. Opposition political organisations often demand accountability from the MECs more comprehensively than the ruling political organisation in the legislature, argued the PSC interviewee. The demand for government accountability by opposition parties is often seen as political point scoring by the ruling political organisation members. As a

result, the judgements of ruling political organisation members on government accountability are clouded by the failure to distinguish themselves for fellow political party members during the accountability process.

a. Taking into account

Provincial departments executives are expected to take into account the portfolio committees' members' views in their decisions and government activities, according to PSC interviewee. The MECs and HODs of various departments in the province should prepare the budget speech and strategic plan respectively. Both the budget speech and strategic plan are legislated as documents that indicate the performance to be pursued by departments for a given period according to PSC interviewee. According to the PSC interviewee in these planning documents, the HODs and MECs 'take into account' various stakeholders' views, including the Premier's pronouncements that she makes prior to the beginning of spending years. The Premier makes use of the state of the province address (SOPA) to give provincial plans. In preparation of SOPA, political manifestos and provincial strategy are also 'taken into account' according to the PSC interviewee.

The various departmental MECs' budget speeches and strategic plans indicate that the Premier's pronouncements are taken into account, according to the PSC interviewee. The preparation of the departments' budget speech takes into account the availability of public finances and the implications of performance the MEC intended to pursue. The departmental budget speech is presented to the portfolio committee for scrutiny and approval according to PSC interviewee. Portfolio committees members are expected to approve the budget speech and strategic plans of all departments in the province, according to the PSC interviewee. Approving the plans gives departments' executives the right to implement both the budget speech and strategic plans. Submitting the budget speech and strategic plans to portfolio committees is an initial stage of accountability between the legislature and government according to interviewee.

Furthermore according to the PSC interviewee, there is currently no clear process indicating whose views are to be taken into account in provincial government decisions. For the PSC, the lack of clear process on views to be 'taken into account' compromises government accountability. All departmental executives and HODs defend their budget and strategic plans in front of portfolio committees according to the PSC interviewee. Furthermore in defending their plans, departmental representatives justify their envisaged performance and spending. Portfolio committees expect departments to prove that their plans have taken into account inputs from the SOPA, national outcomes and the manifestos of other political organisational. The PSC representative often made a complaint that it is not always clear whether citizens' inputs are taken into account by government plans and that the facts are not often scrutinised by legislature.

b. Giving an account

According to the PSC representative, giving account to the portfolio committees is legislated for and mandatory. The MEC and HOD prepare quarterly and annual reports for portfolio committees as their form of giving account. Both reports contain both the performance and finance accounts given to the legislature. The interviewee explained that it is the responsibility of the legislature to make use of these reports and other measures to enhance accountability by scrutinising the reports and summoning departmental executives where the account given is not satisfactory. Having members of other political organisations in the legislature is a helpful measure to enhance government accountability, emphasised the PSC interviewee. Accountability is enhanced thanks to their continuous enquiries on poor performance and reported maladministration.

According to the PSC representative, political organisations other than the governing party often encourage the MECs and HODs to account comprehensively. The extensive and detailed accountability debates between opposition political party members and government executives create, at times, political differences between the political organisation in government and other political parties. According to the PSC interviewee, the perception of the governing political

organisation's members in the legislature is that it is only them who can demand account from government departments.

c. Holding to account

According to the NW PSC interviewee, similar to the process of giving an account, portfolio committees' members have the authority to hold the MECs and HODs to account subsequent to receiving account. But due to the lack of will and specific measures, the interviewee argued, the process of holding departments' executives to account is not happening as it should be. Some provincial government departments consistently receive poor audit reports subsequent to their performance being audited. The MECs and HODs of unsatisfactory departments are often summoned by a portfolio committee expecting to be held to account according to the interviewee. However in many departments poor performance continues even after action against performance been commissioned. In recent years, according to the interviewed PSC representative it has been proven that current accountability processes between provincial government and various stakeholders are not effective in holding the executives and administrators to account.

The Department of Public Works recently obtained a qualified audit report from AG, and the HOD and MEC were called and given recommendations to rectify any problem. But the following year they received the worst audit report, a disclaimer. The provincial legislature continued to allocate funds to the same department that underperformed with minimal evidence of improvement, according to the PSC interviewee. He further blamed political interference, where fellow members of the legislature from the same party as that of the poorly performing MEC failed to reprimand them where necessary.

d. Redress

The PSC and other accountability institutions in the province identify unsatisfactory public services independently from the government and report them to the provincial legislature, according to the interviewee. The PSC makes use of citizens' surveys where questions are asked to provincial citizens on whether they are happy with public services. Feedbacks obtained in these citizens' service

reports are used for research purposes but are given to provincial departments and legislature. The PSC further recommends corrective steps to departments' HODs and MECs concerned to ensure that citizens gain redress, according to the interviewee. The monitoring reports produced by the PSC are also submitted to the provincial legislature. The legislature members make use of the reports in holding departments' executives to account. In addition, the reports allow legislature to enforce remedy within various departments, according to the interviewee.

Corrective steps recommended by the PSC are used by the legislature and departments as part of ensuring that citizens gain redress where unsatisfactory performances are identified. There is concern from the PSC interviewee that many departments in the province have difficulty in implementing measures of redress.

5.3.2. Gauteng PSC

a. Taking into account

The MECs and HODs of provincial departments are not compelled in their decisions to take into account any stakeholders, including portfolio committees, national government and citizens' views. This view is contrary to that held by the PSC interviewee in the North West province. According to PSC interviewee in Gauteng, portfolio committees' members often make recommendations to both the MECs and HODs to be considered for government planned activities. It is the HODs and MECs' prerogative to take such recommendations into account. Some departments take recommendations into account while others don't take the views of the legislature into account. The role of the portfolio committees' members is to provide an oversight but not to prescribe performance for the provincial government, according to the PSC representative. Portfolio committees' duties are mainly related to holding the HODs and MECs to account for their failure to provide adequate public services to the public. The legislature also considers departments' performance and financial plans and offers recommendations on how policies may be improved, but this is not a directive.

b. Giving an account

The duties of the portfolio committees in the legislature are exercised during this process of receiving account from provincial government, argued the PSC interviewee. It is at this point that the HODs and MECs give detailed finance and performance reports to portfolio committees. A financial account is given monthly to the portfolio committees and a performance account is given quarterly and annually. In addition, provincial departments' executives make the accountability reports available to the citizens through various media platforms.

c. Holding to account

Holding provincial government departments' executives to account has not been a clear and easy task for many legislature members according to PSC interviewee. The ideal process is that, subsequent to account being given, portfolio committee members should take actions against MECs and HODs. Actions are to be taken against executives not achieving the planned performance and for misusing public finances, but the current policy of deploying politically affiliated to ANC executives in strategic government positions is not effective for accountability purposes, the interviewee argued. According to the PSC, executive political parties allocate political executive positions to their members without clarifying whether the person deployed has the necessary skills and knowledge. The purpose of this political policy is to guarantee the implementation of the political organisation policies and strategies in government.

The recent years' experiences show that the deployment policy is being abused by both political organisations and political executives. The policy further perpetuates delays in holding departments MECs to account on public services. Instead of holding HODs and MECs to account, members of portfolio committees protect them from scrutiny by other political parties. Many underperforming political appointed executives (MECs) are moved from one government institution to another, as opposed to being completely removed from government activities. The process of moving them around is

called 're-deployment' and it seems to make it difficult to hold department representatives to account.

d. Redress

Provincial citizens and other government service users do not always gain redress in cases where poor public service is identified. According to the PSC executive, most provincial government departments do not invest sufficient time in understanding whether provincial citizens and other government services users are satisfied with the services that government provides. The lack of government measures that evaluate public services make it pointless for the MECs and HODs to implement any corrective measures to improve performances.

5.4 Treasury's views on government accountability

5.4.1 North West province Treasury

Taking into and giving account

Provincial government departments cannot be easily accessed by their citizens in comparison to the access that local government (LG) has to its citizens, according to the treasury representative. The lack of access to citizens for provincial government has negative implications for citizens' accountability and quality of public services argued the interviewee. These were some of the issues raised by the treasury executives interviewed. Most of the time, provincial governments rely on other government institutions processes to engage with citizens for accountability and better quality government services. Provincial government departments make use of local government processes within the province to access provincial citizens for accountability in regard to public services.

Other departments rely on the Provincial Legislature (PL) process of engaging with their constituents for accountability and a broader understanding of citizens' views on government. The reliance of PL, LG and accountability institutions like AG and PSC to provide government accountability and public service to citizens has mixed outcomes for the province. Most of the time provincial government is able to achieve the desired outcome of providing accountability and obtaining the views of citizens. Some of the processes

unintentionally delay accountability to citizens. But processes like *Izimbizos* and *Batho Pele* are used by the provincial government departments to bridge gaps created by engaging citizens through an otherwise indirect process.

Accountability and government performances

Many government departments are struggling to determine the impact that public service have on provincial citizens, according to the treasury executive interviewed. It is important to determine the impact of public service for citizens as this analysis should be taken into account in subsequent performances. Impact analysis helps government to improve performance and accountability to citizens. But since citizens' needs change frequently, it is also challenging to determine the impact of government public services. The varying needs of citizens for public services undermine accountability arrangements. Government accountability is often seen as irrelevant since public service needs continuously change. Provincial government accountability is often undermined by a self-inflicted process of approving plans; a process coined 'red tapes'. An example was cited of the problem of a lack of primary education provision in a particular rural area. The problem was explained as follow:

'Other delays in having impact are due to the government red tapes. The other time there was a political approval to build a school in an area but it took six years to build the actual school. By the time the school was built there were no longer kids to attend the school. Basically we are also seeing that the timing of the intervention for performance being problematic as well due to the fact that it took longer to provide services to areas that needed services urgently due to the current process of determining performance. E.g. about floods in Taung where the budget was approved four years later.'

In essence, provincial government performance should align with citizens' views and needs. But it is the legislature's responsibility to approve the plans that are in line with citizens views, according to the treasury interviewee. Citizens' accountability is enhanced through the process of approving government plans that are aligned with citizens' views.

Holding to account and redress

Government departments have measures to be used to hold executives and other managers to account for their performances, this according to the treasury interviewees. It is done through the reduction of bonus incentives and imposing punitive measures like disciplinary hearing, though punitive measures are not commonly commissioned according to the Treasury interviewee. But the implementation of punitive measures is not often monitored and the lack of monitoring further undermines accountability.

5.4.2 Gauteng province treasury views on government accountability

Taking into and giving account

The provincial treasury has the responsibility of holding provincial departments and their entities accountable on the use of public funds and to monitor attainment of 'predetermined targets', according to a treasury executive. The purpose of the principal-agent model was to clarify the accountability relationship between the legislature, treasury and provincial government. According to the treasury representative, the agent should account to the principal, but giving account is preceded by performance directives from the principal to the agent. The departmental MEC and legislatures are classified as the principal and the departments as the agent. The MEC should enter into a public service level agreement with the Premier from which accountability will then be sought by the legislature, treasury and citizens. In relation to the provincial legislature, citizens' representatives should provide government departments with inputs that are to be taken into account in achieving service level agreements. The process of giving views to be taken into account by government department is classified as an '*oversight*' process.

According to the treasury executive interviewed, the treasury's role in determining performance (from which accountability is expected) is to consolidate all the provincial departments' performance plans. Consolidated plans are submitted to the national treasury from which financial accountability is to be submitted by every government institution. National treasury and other national departments should acknowledge performance plans in each province in terms of which

accountability is given during and at the end of the spending year. The challenge of provincial government accountability lies in the failure to engage with citizens, this according to the treasury interviewee. *Izimbizos* are a fundamental platform from which government should be in a position to take into account citizens views for accountability purposes. But this platform is not effectively utilised by the provincial government. Lack of proper utilisation of *Izimbizos* undermines government accountability, according to the treasury interviewee. Provincial government should make use of the *Izimbizos* to give account to citizens and other service users, but this is not comprehensively realised.

5.5. Conclusion

This chapter set out to analyse views by research interviewees from accountability institutions. These institutions include the Office of the Auditor General (AG), the Public Service Commission (PSC) and the office of the Treasury. The views analysed in the chapter relate to provincial government departments' performance accountability taken through the perspectives of these institutions. All the accountability institutions indicated in the above paragraph have accountability arrangements with provincial departments in both provinces. Similar to chapter four, there are agreements, and disagreements in views on what is done well and not done well in terms of accountability amongst the accountability institutions. Some of the views of accountability raised by accountability institutions are similar to those that of government executives in chapter four.

Every province has a representative of these institutions of accountability. The institutions are either legislated or expected to seek accountability from government departments. A summary of accountability findings in this chapter are illustrated in Table 5.1. Government accountability means fulfilling conditions attached to allocated budgets and aligning provincial citizens' needs with government programs according to accountability institutions. Failure to adhere to the above noted processes leads to poor accountability in the views of accountability institutions. But the provincial government accountability is further strengthened by

roles played by other stakeholders like, national governments and provincial legislature. But there is currently uncertainty between the government executives and members of the legislature on what is the role of the latter with regards to accountability.

The perceived uncertainty about the role played by members of the legislature weakens accountability. There is further disagreement between accountability institutions in GP and NW on what the legislature role should be. The NW institutions argue that it is the legislature role to create an environment of accountability for the government and further playing a middleman for government citizens' accountability. But the GP institutions insist that government accountability is the responsibility of government executives to all the stakeholders concerned. Both provinces institutions' further agreed that the role of opposition political parties in the legislature would significantly improve accountability if it was more constructive as opposed to be oppositional.

Table 5. 1 Summary of accountability views

	NW Province	GP Province
Summary of accountability views	Participants take	Participants take
Accountability means adhering to directives from funding stakeholders' in providing public services	Agree	Agree
Consulting and including citizens views in government programs may enhance accountability according accountability institutions.	Agree	Agree
Provincial legislature should create an environment for accountability by imposing performance and budget for government and demanding accountability, but this is not taking place comprehensively	Agree	Disagree
Provincial legislature improves accountability of the government to citizens.	Agree	Disagree
Uncertainty with regard to provincial legislature members role in holding executives to account weakens accountability	Agree	Agree
Provincial government prioritises accountability to national government and other financing institutions but pays less attention to citizens with accountability	Agree	Agree
Lack of stability in government structures like merging and demerging departments weakness accountability.	Agree	Agree
Political interference by fellow politicians weakens accountability in many cases, particularly where executives should be held to account	Agree	Agree
Provincial legislature does not have sufficient authority to hold executives to account	Agree	Agree

CHAPTER SIX: PROVINCIAL GOVERNMENT ACCOUNTABILITY BY LEGISLATURE

6.1. Introduction

The South African constitution, introduced in 1996, makes provision for every province to have a provincial legislature, an office where the elected representatives of citizens reside. According to the constitution provisions the legislative authority of every province lies with the provincial legislatures. This authority includes the power to enact new provincial laws, oversee the performance of government and assign its legislative powers to local government (Constitution of the republic of South Africa Act 1996, Chapter 6). The executives of the provincial government departments are nominated and appointed from the body of serving members of the provincial legislature. All the members of the provincial legislatures are voted into the office by the provincial citizens during general elections which take place after every five year term.

The process of selecting the provincial executives, usually known as Members of the Executive Council (MEC), is initiated through the election of the Premier of the province. The Premier then selects her team to serve on the provincial executive (i.e. cabinet). According to interviewed representatives the provincial legislatures regularly summon provincial executives and make them accountable for the following: government performance, future policy, complaints from citizens and proposed regulation. Most of the legislature's functions are performed by portfolio committees on behalf of the entire legislature house. Portfolio committees also known as sub-committees are formed from all the members of the legislature who have not been selected to serve on the provincial executives' council.

According to interviewees it is these sub-committees of the legislature that, in practice, hold various government departments' executives and their administrators (HOD) to account. After engaging with the representatives of various departments for accountability purposes, the committees' members report back to the House of the

Legislature on both the issues that arose and the resolutions taken concerning government accountability. In this chapter I analyses the views of the provincial legislature representatives on government performance accountability in the North West (NW) and Gauteng (GP) provincial legislature. Concerns about government accountability are raised by representatives in both the NW and GP provincial legislatures. For example, some government departments' executives are not clear on what is the role of portfolio committees with regard to government accountability.

As a result provincial departments' executives are sometimes not aware that they are being summoned to be held accountable by the legislature and this means the discussions can be confused with cross-purposes, with minimal benefits for both the legislature and government departments. The representatives of the provincial legislatures interviewed argued, in addition, that the role of the departments' MECs is important in enhancing government departments' accountability. An argument for the role of the legislature in government accountability was also brought up by a significant number of departments' interviewed representatives. They argued that the legislature is unable to perform their expected duties of holding government departments' executives to account. A detailed analysis of the views of provincial government departments on accountability is given in Chapter Four.

In this chapter, views of two provincial legislature representatives interviewed are analysed. Each province's legislature as an institution had one representative which I interviewed for this thesis.

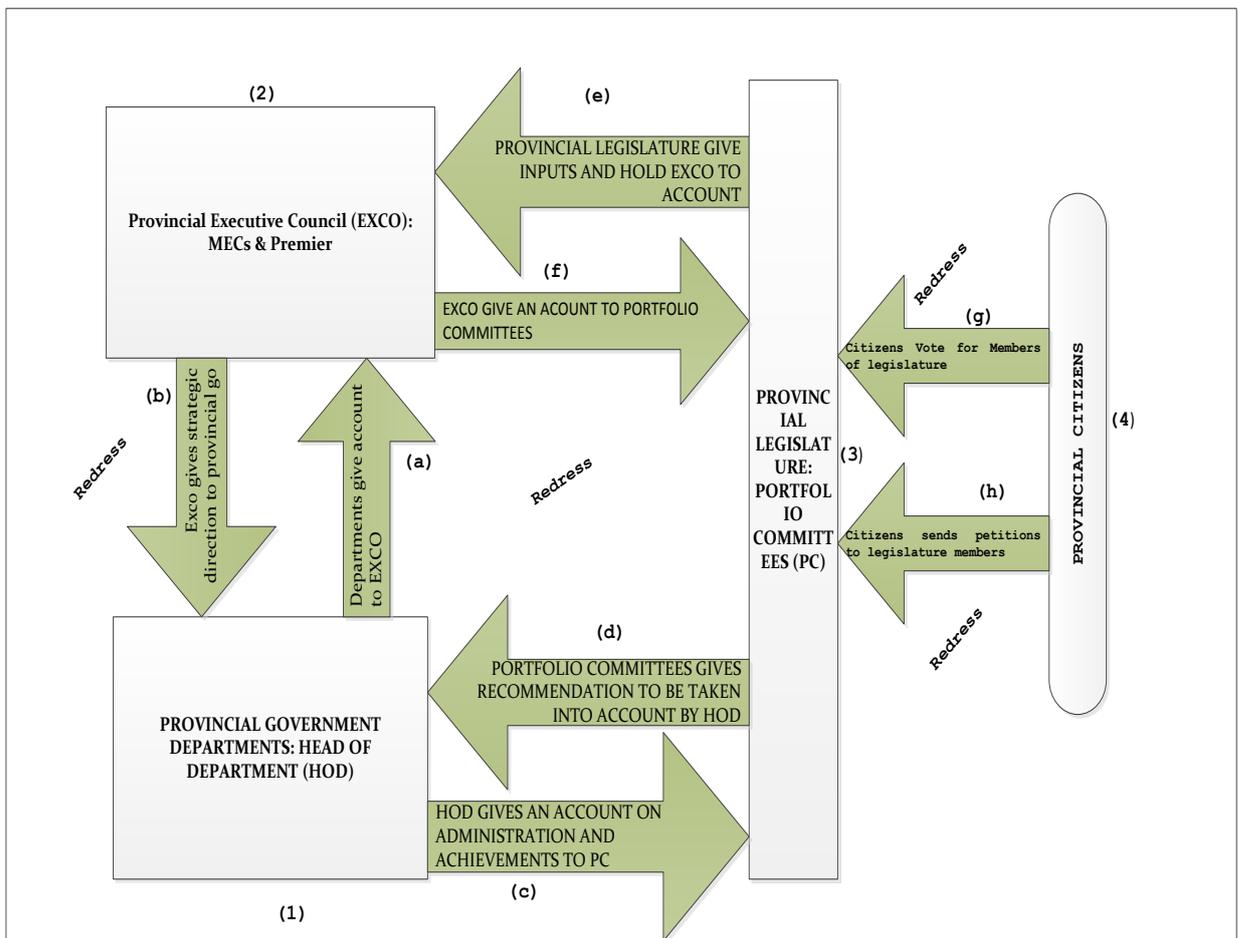
Government accountability

Figure 6.1 and 6.2 illustrate the accountability relationships between the legislature and government departments. Figure 6.1 is based on an analysis of data collected from representatives of the legislature and departments in both provinces. The diagram firstly shows that the provincial legislature members are voted into office by citizens. However, the provincial legislature is represented by various portfolio committees. Portfolio committees provide inputs

that are taken into account by the provincial executive council in their decisions. The inputs given by portfolio committee members are related to public services. MECs would then give account to the portfolio committees on their performances and use of public finances. Finally, portfolio committees hold the members of the executive council to account for the account that they have given.

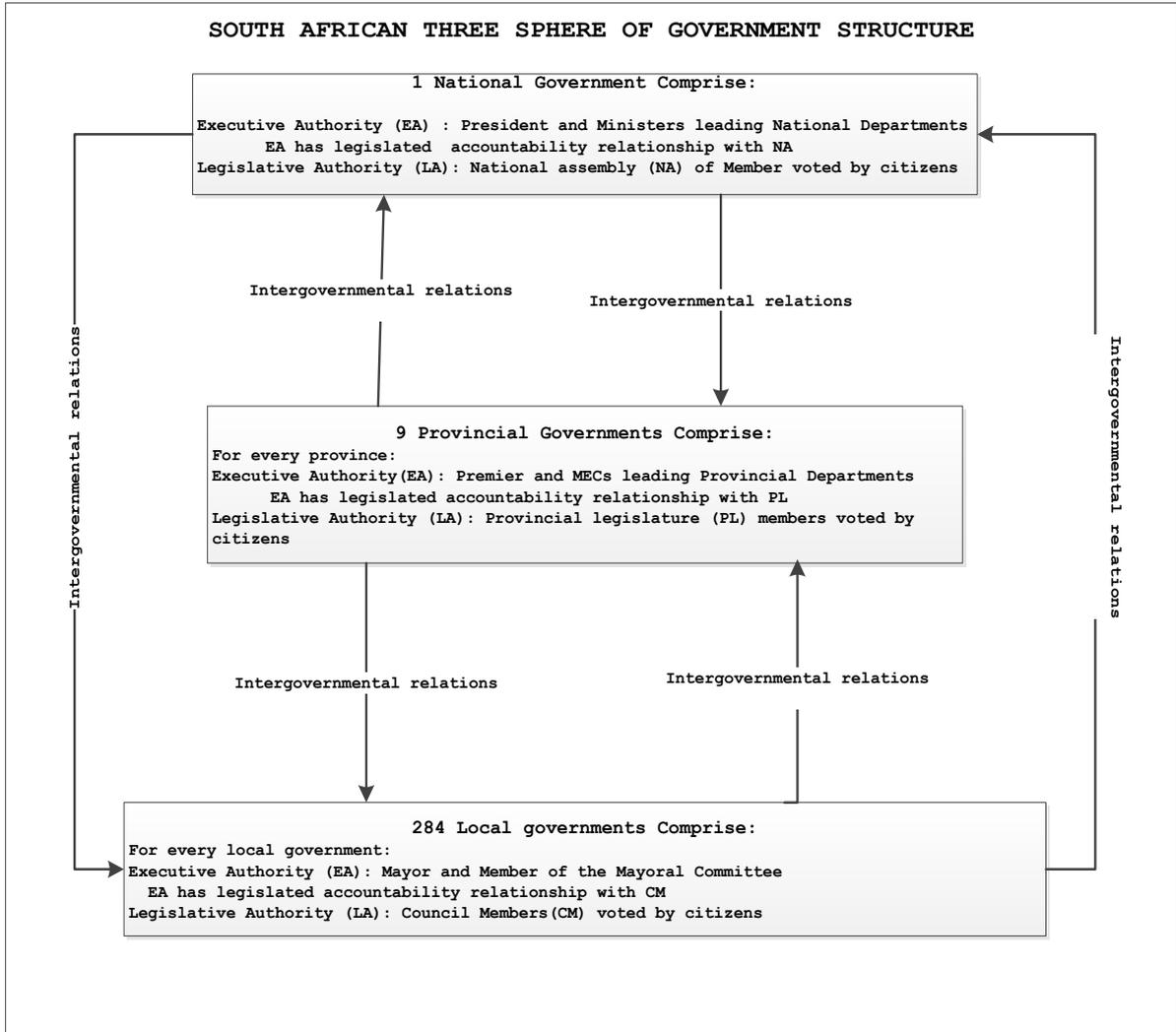
Individual members of the executive councils 'take into account' strategic views raised regarding departmental performances on a provincial level. The members of executive councils (MEC) are accountable to the provincial executive council. The Premier holds the MECs to account on the account that they provide.

Figure 6. 1 Provincial legislature accountability diagram: PL and PG



Sources: created from the data collected

Figure 6. 2 South African government spheres (3): Legislature and Executive



Created by the author

In Figure 6.1 different actors are denoted by the numbers while the process is denoted by alphabetical letters in the diagram. This diagram is composed of both the views of the two legislature interviewees and the legislation that prescribes the relationship (constitution and pfma). The provincial government departments are denoted by (1) in the diagram indicating the account giver in the accountability relationship, with (2) and (3) representing EXCO and Legislature as account receivers respectively. Provincial government departments are represented by MECs and HODs in their accountability engagement with the legislature. But interviewees noted that in the provincial government and legislature accountability relationship, the provincial executive council also contributes to this relationship. The provincial executives' council is denoted by (2) in the diagram. The EXCO, as it is often known,

is a committee that comprises of the Premier and all the MECs in the province.

It is important to note that I did not interview EXCO members for the purpose of this thesis. The provincial legislature is denoted by the number (3). In the diagram, the actual accountability relationship processes are represented by alphabetical letters in the diagram, from (a) until (f). The provincial legislature (3) is represented by various portfolio committees which give recommendations (d) to various departments MECs and HODs to be 'taken into account' in government decisions and performances. Provincial government departments go through their MECs and HODs to give an account to portfolio committees on their achievements. But according to legislature representatives interviewed in this thesis, various portfolio committee members have further similar accountability relationships with the entire 'provincial executive council', also denoted with (2) in the diagram.

The provincial executive council plays an important role in providing a strategic direction to the provincial government, this according to legislature representatives interviewed. The provincial executive council expects an account from individual members (MECs) on the performance of their respective departments.

6.1.1. Accountability in the provinces

The provincial legislature interviewees' own understanding of accountability and their views - those based on my analytical framework - will be analysed later in the chapter. In exploring and understanding the conceptual framework of the accountability process in Chapter Two, various academic and professional views were analysed. In the analysis of Chapter Two, some researchers argued that accountability should be described only within the context concerned (Day and Klein, 1987, Behn, 2001, Dubnick, 2002).

Other academics see accountability as a process in which the relationship of giving and receiving account is fostered (Stapenhurst and O'Brien, 2008, Schedler, 1999, Stewart, 1992). Parker and Gould (1999) defined government accountability as a

process in which citizens demand an explanation from government institutions for public services. Moreover, Parker and Gould (1999) hold that for accountability to be demanded there should have been an expectation created that there would be such accountability. According to Parker and Gould (1999), in cases where accountability is not given satisfactorily, actions should be taken to complete the accountability process. The provincial legislature interviewees take government accountability to be a process that includes the regular taking of views and giving of an account to the citizens by the provincial government departments.

The legislature interviewees also note that the accountability process involves provincial citizens voting the politicians into government office in accordance to political manifestoes. Interviewees explained that this process is initiated by citizens because they have entrusted their elected government with the responsibility to provide public services through their involvement in government administration. The interviewees also note that any lack of provision for the public services promised in political manifestos is viewed as poor performance and reflects a lack of accountability to citizens. The interviewees further argue that government accountability does not necessarily mean that the views of every citizen are to be 'taken into account' in regard to all the activities of the provincial government. But the provincial government should explain its public service plans to its citizens.

According to both provincial (NW and GP) legislature interviewees' lack of comprehensive accountability to citizens by various provincial departments weakens the accountability framework. The role of the provincial legislature is also to contribute to government accountability by helping departments' executives to develop a five year plan according to which provincial government departments and their executives are to be held to account on their agreed commitments. The legislature interviewees emphasised that if the provincial legislature does not have such a five year plan, then government accountability is often weakened because it would be difficult to hold government executives to account. From the legislature interviewee's point of view, in the North West Province,

government accountability demands that all public services stakeholders play their role as expected.

Such an obligation includes: the government meeting its public service commitments and 'giving an account' of such; the legislature providing an oversight and holding the executives to account; and provincial citizens' views has been taken into account with regard to issues that concern them. The provincial legislature is further expected through its portfolio committees to allow provincial government to provide public services. According to the legislature interviewees, by allowing provincial government to function in autonomy the legislature can enhance the accountability of government departments because all departments are expected to account for their self-determined performance and finance plans. The emphasis on the meaning of accountability is that it is two-way process acting between the executives of government departments and the various stakeholders who expect accountability.

The legislature interviewees of both provinces share the view that government departments' executives and those expecting accountability should contribute one way or another towards the attainment of government accountability. The next sections of this chapter analyse provincial legislatures' views on government performance accountability using the PATIGAHAR analytical model using the themes 'taking into account', 'giving an account', 'holding to account', and 'redress'. The research interviewees were asked to express their views based on the PATIGAHAR four themes subsequent to expressing their understanding and experience of the concept of accountability. These views are analysed separately under each province.

6.2. North West provincial legislature

Chapter Two explored alternative approaches from the management literature that define performance according to the study of results attained through the pursuit of various targets over a period of time (Kane, 1996). Furthermore performance was also defined in terms of a study of the performer's processes, rather than in terms of the results attained (Brumback, 1988). Kane's (1996) approach to

defining performance influenced our analysis of performance in provincial government. According to the views of the majority of government department interviewees that were analysed in Chapter Four, government performance is defined as a process where departments' executives reflect on whether predetermined targets have been achieved or not. This argument supports Kane (1996) approach to performance.

According to the legislature interviewees, the process of reflection on the status of predetermined targets involves government departments' executives giving reports to the portfolio committees on whether performance targets have been met or otherwise. In cases where performance targets are not met, MECs make commitments to the legislature committees on how to improve his or her department performance. According to the representatives of the provincial legislature interviewed, the performance of provincial government departments is related to various MECs and HODs making commitments on targets and 'giving an account' of the fulfilment of these commitments. The interviewees view government performance as a process of attaining predetermined targets over a period of time. According to the interviewees from the provincial legislature accountability is based upon committed targets.

Detailed analysis of the legislature interviewees' views about performance accountability will be undertaken using the four dimensions of 'taking into account', 'giving an account', 'holding to account' and 'redress'.

6.2.1. Taking into account various stakeholders' views

According to the representatives of the provincial legislature, departments' HODs and MECs are frequently summoned by portfolio committee members for accountability purposes over the spending year. The process of government accountability is initiated when government department executives commit to the legislature committees on performance targets. In the view and experience of the legislature's representative, the executives of government departments should 'take into account' various stakeholders inputs in decisions of performance targets. These stakeholder inputs

include the recommendations of the members of portfolio committees and resolutions on any matters that members deem important. According to the interviewee, the MECs are full members of the provincial legislature as a constitutional requirement.

Other members of the legislature not serving as MECs expect the political heads of every department to also consider and 'take into account' their inputs in determining performance targets. But according to the legislature interviewee, MECs are not compelled to 'take into account' the views of other members of the legislature in performance and financial plans. The implication is merely that the MECs should listen to any views raised by the portfolio committee members and then make their own decisions on whether or not to include them as part of government decisions. According to the interviewee, MECs do not expect guidance from fellow members of the legislature on how and what performance to be pursued. The legislature interviewee further argues that in serving as members of the legislature the MECs are knowledgeable on issues to be included in government programmes.

The interviewee further acknowledged that many provincial department executives and administrators rather expect non-MEC legislature members to provide legislative inputs that are 'taken into account' by government. She indicated that these departments expect the legislature to provide guided input to provincial government performance that is oriented towards citizens' needs. However the representative of the legislature also argued that the role of the legislature is one of oversight rather than acting as a middleman between citizens and government. According to the interviewee, in addition to considering the input to the legislatures made by departments' executives, consideration should also be given to citizen-related queries that are raised through petitions. Provincial citizens often express their dissatisfaction with government performance through processes such as petitions to the provincial legislature.

According to the interviewee these are transmitted through constituents' forums. The representative of the legislature further

highlighted that there is evidence that not all citizens' petitions have been 'taken into account' by departments' executives. This was seen by an interviewee as evidence of poor accountability. Furthermore the interviewee reflected that, MECs are somewhat compelled to 'take into account' the national government inputs in their provincial performance decisions. In various meetings with the members of departments' portfolio committees and departmental MECs, the former verify whether departments' performance plans are in line with national government plans. The interviewee highlighted that, the accountability sessions of portfolio committee members and government departments' executives are spread out through the year of government spending.

Most of the accountability processes are prearranged through the planning stage of the legislature. According to the interviewee, prearranging meetings allows both parties to be aware of each other's expectations during accountability sessions.

6.2.2. Giving an account to various stakeholders

Based on the participating interviewee's perspective, as part of the accountability process between portfolio committees, MECs and departments' HODs, the latter 'give an account' on the attainment of targets and use of public finance. Provincial government departments' executives make commitments to portfolio committees' members on performances to be pursued prior to the beginning of the spending year. According to the interviewee, the members of portfolio committees have to receive an account on the fulfilment of commitments made by government departments on a quarterly and annually base. The interviewee further highlighted that, during the process of 'giving an account' on the part of department executives, portfolio committee members review the account regarding respective spending patterns and the achievement of the department targets.

In 'giving an account', department executives explain to members of various portfolio committees which targets have been attained and the reasons for targets remaining unattained. The interviewee argued that the process of 'giving an account' is comprehensive, and that this process is substantiated by the consistent summonses of various

departments' HODs and MECs; that is, when portfolio committee members deem this necessary without favouritism. But, according to the interviewee, this does not require the legislature members to subpoena government executives to account if government account is not given because the government is required under law to give accountability. The interviewee emphasised that summonses of government department executives are additional power that can be placed at the discretion of the legislature members to enhance government accountability.

The use of the power to subpoena by the members of the legislature is exercised when members see it fit. According to legislature interviewee, the members of portfolio committees should satisfy themselves that government departments are in compliance with laws and regulatory framework like the PFMA, so that their 'giving an account' to the legislature allows a compliance review to take place. Provincial legislature members mainly rely on work performance by other agencies like AG to determine whether there are any cases of non-compliance in government departments. Every provincial department gives a further account of the use of public funds and the attainment of performance targets to the national government and auditor general (AG) on an annual basis. According to the interviewee, 'giving an account' on government performance to bodies other than the legislature committees is done differently.

Provincial government department executives compile accountability reports which are then sent to the national government and AG for accountability purposes. But, according to the experience of the legislature representative, the national government makes use of provincial accounts for recording purposes except in cases of conditional grants. In case of conditional grants national government scrutinises accountability reports for any discrepancy with conditions attached to allocated funds. 'Giving an account' to the AG is also a matter of compliance, since, according to the interviewee, the AG cannot hold the government to account, but the AG is expected to scrutinise accountability reports submitted by government executives. In addition, both the AG and the national

government may not follow the legislature process in summoning government executives.

The legislature makes further use of the account given by government to hold MECs and HODs to account in turn. According to the interviewee, it is also used to report back to respective constituencies on government public services that are often promised during the voting periods. These processes are in line with the requirements of the budgetary process and other treasury regulations frameworks. According to the legislature interviewee, account is given in multiple processes to make sure that the process is comprehensive. For legislature committees to hold government executives to account, an account should first be given by the executives. It is for this reason that many legislature members believe that departments should give an account for their performance.

6.2.3. Holding to account departments' executives

In response to the question of whether provincial government departments' executives are and should be held to account, the legislature interviewee was very sure that this should be the case. The legislature interviewee further believes that holding government departments' executives to account is very important to enhance and legitimise government accountability processes. According to the interviewee, the fact that the provincial legislature allocates spending budgets to government departments makes it imperative to determine whether the funds are used for the intended purpose through reports scrutinised by AG. If the budget is not used for the intended purpose, then the relevant departments' executives should be held to account by the legislature committees. It is also important for portfolio committee members to hold departments' executives to account for poor public services on behalf of the citizens of the province, the interviewee further expressed.

However in regard to the question of how departments' executives are actually held to account, the interviewee could not provide a positive response. According to the interviewee's experience, portfolio committee members make recommendations on the corrective

steps to be implemented by either the Premier or the MEC of a department concerned. It is this process that constitutes holding government executives to account. Yet the interviewee acknowledged that the process as it stands has proven to be ineffective in terms of holding executives to account. It is not always the case that corrective steps are implemented by departments. The interviewee stated that the legislature is unable to hold executives and their departments directly to account as otherwise expected. Members of the provincial legislature are voted in by the citizens to represent their interests in government activities.

The interviewee argued that their elected status gives the portfolio committee members further authority to hold departmental executives to account on behalf of citizens. But the actual processes of holding the executives to account are weak as they currently stands. The provincial legislature makes use of the portfolio committee resolutions which recommend how to hold government departments to account. According to the interviewee, in these resolutions the legislature committees gives the specific steps required where, for example, targets are not met or performance is not achieved. But the implementation of these resolutions is the prerogative of the respective departmental executives. These steps or resolutions are to be implemented by the political heads and heads of departments for each department that has been held to account, this according to interviewee.

The resolutions are often accompanied by specific dates on which they should have been implemented. Any failure to adhere to these resolutions should then be explained to the legislature committees by the executives concerned. But as mentioned earlier and affirmed by the interviewee, the main challenge to these resolutions is the prerogative of the MEC and HOD concerned to implement the legislature resolutions. The interviewee complained that it is this prerogative that weakens accountability being that some MECs take longer than the deadline if not failing completely to implement these legislature resolutions. The interviewee indicated that the deadlines for implementing the portfolio committees' resolutions

are, for various reasons, sometimes ignored by departmental executives.

The provincial legislature committees may not enforce the implementation of their resolutions because they may be interpreted as having interfered with government activities. The legislature relies on MECs and HODs to provide an account of whether resolutions have been implemented or not. Depending on the MECs to implement these resolutions can lead to the resolutions having a minimal effect on departments' performance, producing an additional weakening of accountability. E.G without mentioning names:

'Recently, portfolio committee members recommended that the MEC take action against the HOD in his department. The HOD was implicated with maladministration and non-achievement of expected targets. But the MEC could not give a specific indication to the legislature that corrective steps were taken against alleged HOD. The portfolio committee members' initial corrective steps recommended could not evidently improve accountability as similar problems persisted in the department concerned'

According to the interviewee, the provincial legislature committee has more authority to hold departments' executives to account for their performance than any other principal stakeholder group, including the national government, AG, treasury and PSC. But the interviewee raised concern that in many instances the holding of departmental executives to account has not been applied. The legislature portfolio committees' members further rely on the Premier to hold MECs to account on behalf of the legislature, this according to the interviewee. The interviewee also noted that the provincial legislature relies on the Premier because she has appointed MECs to serve on the provincial cabinet, yet the commitment holding them to account in turn often remains unfulfilled.

6.2.4. Redress poor performance and lack of accountability

According to the interviewee, the provincial legislature makes use of government reports, the verbal presentations of MECs and HODs and citizens' petitions to identify poor public service delivery. It is this process that helps portfolio committee members to determine whether departments have achieved performance targets.

Following this process, each departmental MEC is expected to commission remedial actions if predetermined standards of performances have not been attained, this according to interviewee. The interviewee also reported that portfolio committee members often put 'political pressure' on MECs to ensure that remedial action is commissioned in their capacity as members of the provincial legislature. The provincial legislature and citizens rely on remedial actions commissioned by the MECs to redress poor public services.

According to the legislature representative, the process of commissioning remedial actions often requires investigations to determine the reasons for poor performance. Investigation is followed by the development of internal controls, staff training and the resignation of staff implicated in maladministration. Portfolio committee members expect regular updates from MECs on the redressing of poor public services, this according to the interviewee. But it is not always clear whether the intervention by MECs of other executives redress poor performance and accountability. The interviewee reflected that recently the Premier of the NW province adopted an approach of 'reshuffling' the MECs of underperforming departments' from their offices. For the interviewee, reshuffling involves replacing MECs with fellow legislature members and switching MECs between departments.

This measure has been introduced to try to minimise and to redress recurrent underperformance in government. But according to the interviewee, the process has not yet received comprehensive cooperation as some MECs regard the approach as a political conspiracy against them on the part of the Premier. According to the interviewee, MECs have argued that the Premier has removed them from offices without a proper investigative process determining the root cause of poor public service. The MECs who have been subject or who are the potential subject for removal from office further argue that there are political reasons from outside government performance (i.e. other than evident poor performance) that has led to their being removed from office. For example, a failure to agree

to views raised by the Premier could lead to the removal of the MEC from offices.

According to the interviewee, these negative perceptions often delay the redressing of poor public services. The failure to implement widely a process of redress has adversely weakened government accountability. The role of the Premier in redressing poor performance has recently been affirmed by the Committee for Standards in Public Accounts (SCOPA) that demanded she remove two of the most poorly performing MECs (Tshehle, 2012).

6.3. Gauteng Provincial legislature views on accountability

According to the interviewee representing the Gauteng legislature (GP) the accountability relationship between the provincial legislature and its departments may need to be explored in detail. There remain some uncertainties in terms of the various roles played with regard to accountability. According to the interviewee, the lack of a common understanding of government accountability by both members of the legislature and departmental executives affirm the call for a detailed exploration. The representative of the legislature interviewed pleads for academics and government administrators to study the efficacy of the current accountability arrangement between government and legislators and also calls for guidelines on useful practices to be provided. The interviewee argued that the current government accountability mechanism sometimes favours the government over the legislature.

Not much detail was given of which part of the accountability relationship between legislators and executives this concerns, but clearly some accountability processes are not favourable to the legislature. For example, accountability for the provincial government budget spending is expected from the legislature, yet government executives only preside over how the provincial government budget is to be spent with minimal input from legislature. Other issues will be detailed later in this analysis. The interviewee emphasised that a comprehensive study of South Africa's provincial government accountability mechanism would help identify what works for provincial citizens. It would also clarify

and make it easier to manage accountability expectations from different stakeholders.

According to the views of the interviewee, there are currently misconceptions from certain government executives, citizens and other members of the legislature about what constitutes accountability in GP. There are also uncertainties about the nature of the role of members of the legislatures and provincial government executives in government accountability. To give a context to the uncertainty surrounding government accountability, the representative interviewed argued that the role of the provincial legislature and its portfolio committees is not clearly understood by the executives of many government departments. According to the interviewee, many departmental executives do not know how and why they should engage with portfolio committee members in the legislature.

The interviewee also hinted that few provincial departmental executives understand that the provincial legislature does not hold absolute authority with regard to the allocation of the provincial budget within government. The interviewee further substantiated his concerns by saying that many departmental executives blame the provincial legislature for not allocating a sufficient budget for spending. This claim is frequently made by many departments executives that fail to attain performance targets and therefore appears as an excuse for poor performance. According to the interviewee, in following the process of budget allocation, budget allocations decisions are influenced and determined by the provincial executive council. The role of the legislature is to endorse the recommendations made by the executive council on budget allocation.

According to the interviewee, in recent years there have been complaints by other province's legislatures about their role with regards to budget accountability. Legislatures argue that they are perceived to have power over the provincial budget and its accountability, yet the reality is very different. Many of those legislators, who are aware of this contradiction, are of the opinion

that their role with regard to budget accountability must be clarified. They are conscious that in many provinces conflict exists between the creation of legislation and its implementation. Legislation clearly states that budget allocation is to be performed by the provincial legislature. However, the evidence and experience of the interviewee is that this allocation is not being performed as expected. The executive council of the provincial government makes performance commitments to the legislature on an annual basis.

These commitments are viewed as performances plans from which the legislature will measure government activity. According to the interviewee, holding the provincial government to account on these commitments is an important objective for every portfolio committee. The holding of departments to account takes place despite the fact that the legislature does not give inputs on the performance to be pursued. Various portfolio committee members make use of government departments' performance commitments to develop their own action plans on how to hold MECs and HODs to account during the spending year. Basically departments' executives submit their performance plans to committees with specific targets to be pursued. The committee members make use of the executives' commitments to demand accountability on quarterly.

6.3.1. Taking into account views of various stakeholders

According to the interviewee, the GP legislature does not expect provincial government departments' executives to 'take into account' portfolio committees' views in government performance decisions and activities. Instead, legislature members expect departmental executives to determine performance target commitments and inform portfolio committees on how they intend to attain them. In contrast, majority of the government department executives interviewed for this thesis expressed their expectation that members of the legislature should provide sufficient inputs to be 'taken into account' in government decision. These views were analysed as part of the survey of provincial government interviewees in Chapter Four.

However, according to the legislature representative interviewed, the provincial legislature regularly summons government

departments' executives for various reasons, but not to influence decisions taken by government on performance targets.

Some of the reasons for engaging with government departments' executives include: understanding government performance plans; understanding how performance plans would be attained; forwarding their constituents' concerns to government; and holding executives to account. According to the interviewee, these engagements take the form of information sessions uniting two tiers of government. That is, the executives of provincial government departments inform provincial legislature members about intended performance plans and the implications for their related budget. For the interviewee, the relationship between legislature and government departments should be seen as supportive rather than adversarial. The interviewee emphasised that the legislature is not to be viewed by provincial departments' executives as a watchdog over provincial government. Members of portfolio committees always give inputs towards provincial government activities but whether they are 'taken into account' or not are the prerogative of the respective departments' executives.

According to the interviewee, portfolio committees' members do not compel government executives to 'take into account' their inputs. The representative of the GP regional legislature furthermore highlighted the relationship between the government departments' executives and portfolio committees' members could not be classified within the principal-agent model. In the principal-agent model the agent obtains his performance mandate from the principal, which is not the case for the relationship between the government and legislature. The Premier is expected by the legislature to hold executives to account. The point to remember here is that provincial departmental executives are led by political heads (MEC) serving as full members of the legislature, suggesting that both institutions work together without interfering with each other. The interviewee argued that MECs are members of the provincial legislature, so giving them access to issues that are discussed in parliament and subject to resolutions and recommendations by other members.

Other stakeholders' views

According to the interviewee, one of the functions of the members of opposition political organisations serving in the house of the legislature is to raise issues that should be 'taken into account' by various departmental executives. In many cases, these members often raise views that are related to weaknesses in government performance and maladministration in government. According to the representative of the legislature, the role of the opposition parties is to enhance government accountability in every respect, to the extent that 'taking into account' their views creates the impression that accountability has been enhanced. However, the interviewee was adamant that their views are frequently not taken into account to the extent that might be expected.

The views of provincial citizens

'Taking into account' the views of provincial citizens on government activities and decisions are a major challenge for the majority of government departments, according to the interviewee from the province. There is currently an absence of systematic approaches that allow a sustainable accountability relationship between government and citizens in the province. As a result, citizens' views and interests are frequently not 'taken into account' in government decisions. A number of departmental executives make use of well-known, informal platforms made available by the Premier and other executives which are called '*Bua Le Sechaba*' (speak to the nation) and *Izimbizos*. These platforms are used to foster citizen participation in the province. However, according to the interviewee, these measures have not yet been evaluated to determine their effectiveness.

6.3.2. Giving an account

Portfolio committee members expect various departments to 'give an account' regularly for the use of public finances and the attainment of performance targets. In the interviewee's experience, special arrangements are made between the executives of government department and certain portfolio committee members on when and what account is to be given. Departmental representatives make verbal

presentations and also submit reports to portfolio committees annually during pre-arranged account-giving meetings. In addition, portfolio committee members summon political heads (MECs) and heads of departments (HODs) to review their progress on the commitments made. Both quarterly and annual accountability reports are published on government departments' websites and then submitted to the provincial legislature through portfolio committees.

6.3.3. Holding to account departments' executives

According to the interviewee representing the provincial legislature, there are growing misconceptions and perceptions created in the public media about accountability. One is that opposition political parties, like the Democratic Alliance (DA) amongst others, play an important role in enhancing government accountability in the province. The perception is that opposition parties drive government accountability by insisting on holding the MECs and HODs of departments to account for their performance and use of public finance. The interviewee argued that these misconceptions are genuine fallacies used by the media to increase the political credibility of opposition political parties. No evidence could be provided to substantiate the claims raised by the interviewee.

Nevertheless, the interviewee strongly believed that the level of government accountability has to be improved by all members of the legislature regardless of their political affiliation. Apparently, opposition members of political parties in the legislature often demand that MECs be removed from office when evidence exists that they have underperformed. According to the interviewee, the process of holding to account on the part of opposition parties occurs when portfolio committees subpoena MECs and HODs to appear at the legislature to give account. The interviewee added that members of opposition political parties often take a lead in demanding actions to be taken against MECs of poorly performing departments. Since different political parties can demand an account for any unsatisfactory performance and misuse of public finance, there is the risk that the ruling political party would be seen as tolerant to government executives.

The interviewee stated that these are perceptions that have been created in the media. Moreover, according to the legislature representative, these perceptions are not a true reflection of who holds government department executives to account in the legislature. The interviewee argued that legislature members belonging to the ruling political party, the African National Congress (ANC), make use of various mechanisms to hold government executives to account. He further emphasized the role of ANC legislature members in holding departmental executives to account:

Yes, opposition parties are perceived to be holding government to account, but the ruling party makes use of its own political process to hold MECs to account at political party level. MECs are taken for disciplinary hearing at political party level for their respective departments' poor performance.

According to the interviewee, it is at political party levels where some government performance targets are agreed with MECs, and they are hence held to account there. In addition to disciplinary hearings, some MECs are recalled from office at political party level, with such motions being adopted on majority rule in the legislature. But the recalling of MECs is often preceded by an investigation of the facts that led to poor performances. Here, the interviewee further clarified the processes of holding executives to account. There are also political party caucuses and 'provincial lekgotla' that takes place at government level. Here the ruling political party holds its deployed executive to account, with both of these events being driven by political parties to ensure clear government strategy and enhance accountability, according to interviewee.

The interviewee further argued that the ruling political party, ANC is perceived to be lenient on political heads (MECs) with regards to holding executive to account. However, this is not the case because, in his view, 'holding to account' is the priority of the ruling political party. Portfolio committee members additionally expect MECs to hold department officials to account on poor performance and misuse of public funds. Nonetheless, according to the interviewee, it is also a fact that the provincial legislature

and its committees have a limited capacity for functions related to accountability; they have fewer than the needed members. The interviewee stressed that having few members at the legislature makes it difficult for some government departments to be held to account where need arises. Nevertheless the interviewee acknowledged that the legislature rely on work performed by other agencies like AG and PSC.

Another result of the limitation in the number of members is that more and more members of the provincial legislature appear to be doing more administration work than actually holding the government to account. The interviewee further argued that lack of training on the part of newly elected members of the legislature also impedes the legislature from fulfilling its mandate of holding departmental executives and their administrators to account.

6.3.4. Redressing accountability

The interviewee argued that it is the prerogative of the Premier and the MECs to ensure poor performance and accountability to citizens are addressed. The interviewee could not provide further views as to whether citizens receive redress on poor accountability and performance from the provincial government.

6.4. Conclusion

In this chapter the views of the provincial legislature representatives about government accountability are analysed. Unlike various views raised by interviewees in chapter four and five, in chapter six both provinces interviewees from legislature agree on every aspect of accountability they raised except that the GP legislature interviewee does not believe that the legislature can hold executives to account. It is this view that the NW interviewee strongly argued that it is a fundamental point of accountability relationship between executive and legislative authority. Both the NW and GP interviewed representatives believe that MECs and their HOD are not expected to take into account legislature inputs for accountability purposes. According to these interviewees provincial government executives have a prerogative to decide on issues to give account to.

But there are further concerns by the legislature representatives that some of government executives are not aware of the legislature's role with regards to government accountability. The government executives are accusing the legislature representatives for not holding them to account. Legislative representatives further believed that current process of control over provincial budget makes it difficult for legislature to make a meaningful contribution. The uncertainty regarding who controls the provincial budget at times weakens provincial government accountability.

Table 6. 1 Summary of accountability views from legislature in NW and GP

	NW Provincial legislature	GP Provincial Legislature
Summary of accountability	Views	Views
Executives not compelled to take into account legislature members but national policies for accountability.	Agree	Agree
Provincial legislature does not hold government executives to account on behalf of the citizens.	Agree	Agree
Executives are required by the legislation to give account on performance and use of finance as a result there minimal need for subpoena by legislature. to give account	Agree	Agree
Members of the legislature should hold executives to account on the basis of the account they give, and also using AG and other agency reports.	Agree	Disagree
Legislature members lack necessary authority and capacity to hold executives to account as expected	Agree	Agree
Accountability is weakened by the fact that it is government executives' prerogative to implement redress measures that at times implicate them.	Agree	Agree

CHAPTER SEVEN: BATHO PELE AND ACCOUNTABILITY AT PROVINCIAL LEVEL

Part A

7.1. Introduction

This chapter analyses the use and implementation of the Batho Pele (BP) model as a government to citizens' accountability mechanism in provincial governments. BP is a government initiative intended to enhance citizen participations and access to government institutions. It was introduced by the South African government as a legislative framework in 1997 (Skweyiya, 1997b). BP is a concept initiated by the National Departments of Public Service Administration (DPSA) whose objective is to transform South Africa's public services and achieve a greater focus on ensuring that citizens' views and concerns are 'taken into account' at all times this according to Kroukamp (1999). It is important at this stage to emphasize that BP was not entirely intended to be a government accountability mechanism.

According to Edward and Dick (2001) instead, BP was meant to transform South African public service delivery from the apartheid government led public service into a modern, inclusive and efficient process. The heightening of government accountability to citizens was just one of the objectives driving the introduction of the BP model into the public sector. Building on my overall research objective, this aspect of citizen accountability is central to the thesis. An additional objective for BP was to improve the quality of service provided by the government to citizens and also to improve the general access to government services for the majority of citizens. But to achieve a full analysis of BP, the entire concept has first to be clarified and the conclusions drawn then applied to the government's record of citizen accountability at a provincial level.

Both government departments and service providers under BP are required to consider the impact of public services on citizens and the needs of other service users. According to the National Department of Public Service and Administration (DPSA) executives

interviewed, the BP model is intended to encourage government departments to continuously obtain citizens' views about public services. The implementation of BP is achieved through an adherence by government departments to eight principles in providing services. The eight principles of BP are: 1) citizens' consultation, 2) the setting of service standards for government services, 3) providing access to government for all citizens, 4) the courteous treatment of government service users, 5) availability of all government information, 6) openness and transparency about government activities, 7) redress of citizens' complaints related to government services and 8) ensuring value for money on government services (Skweyiya, 1997b).

The DPSA interviewees explained that all national, provincial departments and local governments are expected to integrate BP within their strategies and service delivery operations. According to the interviewees, departmental strategies for implementing BP are intended to ensure that government service delivery mechanisms adhere to BP principles. Moreover, according to the Public Service Commission (PSC) and DPSA interviewees, the offices of the Premier in various provinces are expected to monitor the implementation of BP in different government departments. In this chapter, the views of various government and non-government interviewees are analysed with regard to the implementation and impact of BP as an accountability measure of government performance. This chapter also analyses the BP reports produced by PSC on the implementation and impact of government services.

An analysis of these reports will provide insight into whether, as a measure of accountability, BP has improved provincial government performance accountability. Provincial government departments' executives in both NW and GP give their views on BP. They indicate how they have implemented the BP model and its impact on service delivery. The PSC representatives from both NW and GP also gave their views and experiences with regard to the implementation of BP by the provincial government. According to interviewees the role of the PSC is to make significant enquiries within provincial and national government on the implementation of BP. The institution's

reports on BP form a significant part of this chapter's analysis. The reports are readily available in the public domain.

Secondary analysis on Batho Pele

The analysis in the thesis of the implementation of BP as an accountability measure relies on the views of interviewees and research reports published by the PSC and the literature on BP. A general perception held by government departments' representatives interviewed is that BP is poorly implemented in government. The perception exists because the majority of government departments in both NW and GP are yet to evaluate BP implementation. This perception has led to many of the interviewees being unable to respond to a question as to whether changes in government performance and accountability are as a result of BP. As a result of fewer interviewees being unable to provide clear views on effects brought by BP in government service delivery and accountability, I employed a secondary analysis on the published research and other reports to supplement the analysis of BP in the thesis.

Heaton (2008) defines secondary analysis as a research approach that reuses the published research more than once for different purposes. The PSC conducted various studies of national and provincial government departments' implementation of BP and the impact on service delivery. The PSC's reports are published and available for public use on their website (PSC, 2013). The reports are used in the thesis, while PSC representatives in both NW and GP were further interviewed to compare their objectives and methodology used for the purpose of analysis in the thesis. Some of the PSC research report findings and recommendations considered in the thesis were also tested against the views of those interviewed from provincial government departments. This chapter is divided into three sections. The first section, Part A, supplies a context to the BP model in relation to government accountability.

The second section, Part B, analyses the provincial government departments' implementation of BP as a citizens' accountability tool. In the third section, Part C, the views of interviewees from non-provincial government institutions and reports are analysed

concerning the impact of BP. A conclusion and summary concerning the implementation of BP in relation to provincial government accountability is provided in the third section, Part C of this chapter. The Conclusion makes use of both secondary reports and the views raised by various interviewees.

7.2. Batho Pele Principles

According to Tshandu in 1997 South Africa's government introduced a white paper on the transformation of the public service delivery in an attempt to keep up with new public management discourses in most of the OECD member countries(2010). In the white paper, the *Batho Pele* model was introduced to the public sector to improve the government's approach to public services and enhance government accountability to citizens. The phrase '*Batho Pele*' is derived from one of South African's official languages called *Setswana*. In direct English translation the term means '*people first*', meaning that government public services ought to take into account, at all times, issues raised by citizens in service delivery. Tshandu argued that the introduction of government initiatives like BP in the public sector meant an alignment of the South African public sector with the debates surrounding new public management. BP strategies were integrated within government performance plans, but not as a stand-alone government policy, according to NDPSA interviewees.

Part B

7.3. Provincial government and Batho Pele

The NW and GP provincial government departments' executives gave views about BP and there were mixed responses from interviewees about the implementation of BP in government accountability. More than half of all the interviewees seemed uncertain about whether the implementation and monitoring of BP is the responsibility of provincial government departments. As a result of being uncertain many suggested that BP is to be implemented by departments but that monitoring is to be commissioned by independent agencies. The majority of those who shared their views about respective departments' implementation of BP were concerned that the intended objectives of BP had not been achieved. The interviewees attribute

the lack of comprehensively implementing and monitoring of BP to different factors.

Many of the government interviewees attribute the lack of comprehensive realisation of planned BP objectives, such as citizens' accountability and improved public service, to government departments and executives absence of will to implement the model. Other interviewees argued that it is not easy to integrate the concept into the performance plans of their respective departments. As one of the interviewees put it:

"It is not easy to put some of Batho Pele principles like, value for money and adhering to service standards into individual managers' operation plans"

Instead of giving evidence of the impact of BP on government accountability to citizens, many of the interviewees created a list of reasons for why it has not been comprehensively implemented. Some of the explanations common to the interviewees are explored in detail in the following section. Fewer interviewees argued that the implementation of BP has improved and still improves access to public service and citizens' accountability by government departments in both provinces. Even fewer interviewees complained that the implementation of BP has been delayed by the lack of budget allocation from the legislature. Other interviewees argued that the implementation and monitoring of BP is the responsibility of national government or accountability institutions like the PSC. Some of the reasons cited by various government departments' interviewees for not comprehensively implementing and evaluating BP are analysed in the context of government accountability in the following section.

7.3.1. Provincial government not responsible for BP

The majority of the interviewees from government departments concur with each other in the view that if BP were implemented comprehensively then government accountability to citizens could be improved. In addition to this view, they further argued that BP principles are entrenched within the service delivery programmes of various departments. As a result, regional government has implemented BP in its service delivery processes. But these

interviewees explained that it is a function of external institutions like the PSC, the Office of the Premier and the DPSA to monitor and evaluate BP impact on service delivery and accountability. At least eight out of the sixteen government department interviewees argued that it is not the responsibility of provincial government departments to monitor the principle of BP.

The interviewees argued that provincial departments are able to take into account BP principles in their performance. However, the PSC, the Office of the Premier and the NDPSA should derive a mechanism to monitor and support departments in the implementation of BP. Some interviewees noted the inability to comply with some PB principles - such as consulting citizens - was due to a lack of budget allocations. This justification of failure was also one of the key findings noted by the PSC study on the implementation of the principle of BP, going under the name of 'consultation of citizens'. In their study, which interviewed senior government officials and reviewed both national and the provincial departments' citizens' consultation process, the PSC noted that consultation frameworks have been developed but have become obsolete due to lack of funds for implementing the programmes (Sangweni, 2007).

The lack of consultation of provincial citizens as part of accountability is mirrored in all categories of interviewees carried out for this thesis (i.e. departments, legislature and accountability institutions). According to a majority of the research interviewees' provincial government accountability is weakened by many departments in both provinces due to the absence of an institutionalised mechanism of 'taking into account' and 'giving an account' to citizens' views. The views of government interviewees on BP have also underlined that this as a root cause of poor citizens' accountability.

7.3.2. Lack of Batho Pele champions

In addition to shifting responsibility for the implementation and monitoring of BP, interviewees from the three government departments expressed concern that the lack of BP 'champions' in each province also weakens BP. They argued that each of their departments have

different strategies for BP, but further indicated that a single government institution strengthening the BP strategy would be preferable to eliminating differing approaches in the current BP 'status quo'. This single institution might be named as the BP champion, supporting all the other government departments. Two of the research interviewees argued that the office of the Premier has the responsibility of holding departmental executives to account for not implementing BP and for poor accountability in general. However, many argued that the office of the Premier is not fulfilling this function.

They further argued that the Office of the Premier's support to various government departments in both provinces is insufficient in the implementation of BP. The role of the office of Premier in both provinces is viewed by a majority of departments' interviewees as vital with regard to BP and government accountability. According to the interviewees, the Premier is often involved with initiating *Izimbizos* at a provincial level as part of a strategy for encouraging executive members to take into account and give an account to citizens. This process is seen by many interviewees as helpful in enhancing accountability but needs to be institutionalised for greater impact.

7.3.3. Poor evaluation of BP implementation

During the process of interviewing departmental representatives, a few interviewees argued that BP is part of their performance strategy. According to these interviewees, BP principles are displayed in their departments' offices and websites. They further indicated that senior management contracts are based on senior managers implementing BP principles. Some further argued that it is the policy of government departments that all new employees should be inducted based on the implementation of BP principles. According to all of these interviewees, there are insufficient mechanisms in place for BP implementation. Moreover, they argue that government service users, and particularly citizens, should be educated about BP when receiving government services.

Educating citizens and other government service users about BP would allow government departments to evaluate whether BP has been implemented as expected and its impact on service delivery and government accountability. The interviewees further argued that the decision to implement BP as expected is dependent on individual managers and employees within their departments. The interviewees all agreed that the challenge of BP is to evaluate the impact it has on accountability and citizens' participation as opposed to its actual implementation. The interviewees claimed that there has been improvement in government accountability to citizens, but accountability could be further improved if the implementation is properly evaluated. The interviewees emphasised that such an evaluation should be performed by independent institutions and provide departments with practical guidelines on how to enhance citizens' accountability.

7.3.4. Lack of training and the will to implement BP

Some interviewees argued that all employees are trained on the implementation and observation of BP principles, while other interviewees from different departments argued that the poor implementation of BP in their departments is attributable to the lack of frequent training. One official raised a concern that there is a perception within many government departments that BP is not a government policy. As a result, there is generally a lack of determination amongst many government executives to implement BP. He further attributed the poor implementation of BP and impact to accountability; to a poor culture of policy implementation that has been recently experienced throughout government departments. But the same interviewee conceded that government has introduced various measures, such as an employee awareness program, to improve employee participation in government initiatives.

As a result of these weaknesses, many interviewees believe it is important to provide continuous training to various government executives on the implementation of BP. According to interviewees this training would seek to encourage these executives to oversee the implementation of BP in their departments.

7.3.5. The role of citizens in BP

A minority of government departments' interviewees accused the citizens of the provinces of failing to demand or participate in the provincial government accountability process. These interviewees argued that BP effectiveness is equally reliant on citizens participating in government initiatives that seek to enhance their participation. According to government representatives many government initiatives that involve citizens' participation are often poorly implemented due to only a small number of citizens taking part. According to interviewees, citizens are perceived to want to engage government departments on their own terms as opposed to both government and citizens' terms. An example was given of the recent riots of citizens over public service, which have been increasing in the country according to Jain(2010).

According to the interviewees from government departments, citizens often take to the street and riot instead of participating in government initiatives like BP and Izimbizos to raise their dissatisfaction with government performance. As a result of weak participation by citizens in government initiatives, BP's impact on accountability and government performance has not improved as intended. According to the interviewees, the lack of enthusiasm from provincial citizens for participating in government initiatives like BP has led to a poor accountability from government to citizens. According to interviewees, holding government departments' executives to account for poor public service has not taken place as expected. The more than fifty percent of the interviewees attribute the lack of a comprehensive system of holding executives to account to weaknesses of legislature's participation in accountability processes.

All of the problems identified by different government departments' interviewees of poor implementation of BP were identical to those that were raised by the Auditor General, the PSC and the legislature. Judging by all the comments and experiences of government departments' representatives, it is clear that BP has not yet been

completely integrated in provincial governments' performance programs.

Part C

7.4. DPSA - Views on implementation of Batho Pele

The executives interviewed from provincial departments argued that the implementation and monitoring of BP in all government departments is to be overseen by the national government's DPSA and PSC. They further claimed that the BP framework was introduced by the national department in 1997 and hence should be supported in its implementation by the DPSA. As part of understanding the implementation of BP and its relations to accountability and government services, I interviewed DPSA officials on their views and experience of the effect of BP on accountability at provincial level. Two officials, both senior and executive, were interviewed in this department and both gave their views on BP implementation and monitoring of at a provincial level. According to the interviewees, the political head of the DPSA is accountable on an annual base to the national assembly with regard to the impact of BP on public services.

But according to the interviewees the process of accountability of BP to the national assembly is dependent on the inputs of every provincial government on the implementation of BP. This is due to the notion that MECs at the provincial level are also accountable to their legislatures on BP. The interviewees argued that every government department, both provincial and national, is expected to have a BP implementation and monitoring strategy. The interviewees categorically refuted some of the claims made by the interviewees from provincial government departments with regard to BP implementation and monitoring. The claim that BP is not the responsibility of provincial government was refuted by interviewees from national office. The interviewees further argued that all government departments at both provincial and national level are expected to implement and monitor BP in their programs.

The office of Premier in every province is then expected to corroborate the outcomes of BP in respective provinces; in other

words, the Premier oversees the implementation and monitoring of BP. The interviewees nonetheless acknowledged that processes followed in the initial stages of the introduction of BP might have led to its poor implementation. According to the executive interviewed, when the national government introduced BP it was not given comprehensive recognition by many government institutions until in more recent years; in particular, the monitoring part of the process. One of the interviewees said:

'many government institutions might have under estimated the complexity generally of the government working process of integrating BP and monitoring thereof and as result this led to poor implementation of Batho Pele and its evaluation for the intended objective.'

In addition to problems related to BP raised by the government department interviewees, DPSA interviewees further indicated that some departments on both a provincial and national level failed to take the BP model into account in their processes when it was introduced almost a decade ago. Accordingly, in initial process of introducing BP for implementation it was not given due consideration and as a result many provincial departments are struggling with the evaluating the impact of BP on citizen accountability. The interviewees emphasised that many provincial government departments are currently not giving account to citizens yet BP was meant to enhance such accountability.

According to the interviewee, the role of the office of the Premier is also expected to play an important part in enhancing citizens' accountability through BP. But the interviewees further argued that the Premiers of many provinces may need to improve their process of monitoring BP in government departments. The interviewee argued that lack of an effective role played by the Premiers with regard to BP perpetuates poor governance and damages citizens' accountability. According to DPSA executives, many government departments have not yet comprehensively implemented BP and this has adversely affected government accountability to its citizens. According to executives, these failures are mainly attributable to the lack of *'institutionalisations'* of the model into a government performance management framework.

According to interviewees lack of institutionalisation means poor embedding of BP into government programs. Failure to institutionalise the model has led to slow implementation of the model, but there have been various initiatives to improve BP implementation and citizens' accountability.

7.5. Constitutional provisions on Batho Pele

According to DPSA interviewees, BP was introduced as part of the constitutional provisions requiring public administration to adhere to the following, amongst other principles: being accountable, transparent and developmental; providing public services that respond to citizens' needs; and ensuring that public services encourage citizen' participation in policy-making. The PSC interviewees in both provinces indicated that since the introduction of BP in the late 1990's the Commission has embarked on evaluating its implementation in various government departments. According to the PSC interviewees, the approach of various national and provincial departments to implementing BP has not been evaluated over these years.

According to the interviewees and the reports published the PSC evaluation of BP by both national and provincial governments was based on a study of the implementation and observation of the eight principles of BP. The PSC produced research reports about the degree to which BP implementation attained its intended purposes in both national and provincial government. Various PSC report findings on the implementation of BP are analysed in this chapter. In evaluating the implementation of BP, the PSC focused on a review of the actual principles with the following three main objectives:

- Assessing provincial and national departments' guidelines and policies in promoting BP and its implementation.
- Assessing the impact of implementing BP principles with regard to the public services provided by departments and their accountability.
- Formulating and providing recommendations on how to improve the implementation of BP principles providing them to departments.

These objectives cannot be exactly identified with this thesis objective and questions of assessing the use of BP as an accountability tool. But the objective assists the overall analysis of BP and provincial government accountability that this research seeks to explore. The PSC reports used in this thesis were further supplemented by the various interviewees' views on BP. The PSC findings on BP are analysed in detail below within the accountability context of this thesis. Only six out of the eight principles of BP are analysed because their reports from the PSC were readily available.

7.5.1. Accountability institutions: Public service commission

According to the interviewees from the Commission, the PSC in both the GP and NW regions has been able to verify government departments' implementation of the BP model. The process of verifying whether BP is being implemented and the impact it has on government service delivery has been performed over the years. The BP model was verified by the PSC through the implementation of its eight principles. The general view on the implementation of BP and its impact on government service delivery is that it has not been given thorough attention by government institutions. Many government departments have not 'taken into account' BP as part of their performance activities. BP is seen as an additional burden for government activities. Hence many government departments have not aligned their planning and performance activities to BP.

In the NW fewer government department officials have a perception that the BP should be a government department on its own as opposed to being integrated into government activities. Lack of a dedicated department has led to government departments being reluctant to implement some of the provisions of BP. According to the PSC representatives interviewed, out of the eight principles of BP (i.e. citizens' consultation, setting of service standards for government services, providing access to government to all citizens, courtesy treatment to government service users, availability of all government information, openness and transparency about government activities, redress citizens' complaints related to government services and ensuring value for money) citizens' consultations,

setting of service standards and redress have met with weak compliance by many government departments in both provinces. Accordingly, lack of citizen consultation has led to many departments delivering public services without taking into account citizens' views.

7.5.2. Methodology used by PSC

According to the PSC interviewees the PSC makes use of self-administered questionnaires and semi-structured interviews with various senior and junior departments' executives. In collecting their data from various departments about BP principles in conducting their studies, the PSC takes into account both the provincial and national perspective on BP. But according to PSC reports not all national and provincial departments take part in their studies, this is due to various reasons including the lack of sufficient researchers and other resources to conduct the studies, and the fact that other departments lack provincial representatives making the comparison process difficult. The PSC further uses literature from key policy documents, legislation and published reports in addition to primary data in arriving at their conclusions and giving department recommendations. The following studies' findings were analysed to supplement the process of arriving at a conclusion to this thesis regarding BP and its effect on government accountability.

7.5.3. BP principle: Consultation of citizens for service delivery

According to the PSC study, the understanding of the concept of consultation amongst departments varies based on its use. The fact that the BP white paper gives a definition to all eight principles and consultation means:

'Citizens are consulted about the level and quality of the public service they receive and, whenever possible, should be given a choice about the service that is offered.' (PSC, 2008a)

But according to PSC findings, the majority of provincial departments make use of various consultation initiatives to inform citizens about government services. Citizens are rarely given opportunities by government departments to share their experience about public services and the quality thereof, as the BP model

intends to take place in the consultation. This is one the reasons some citizens take to the streets and riot regarding the state of public services (Jain, 2010). Lack of citizens' consultation further perpetuates the lack of 'taking into account' of citizens' views in government decisions, as many department interviewees acknowledged. In its study, the PSC further acknowledged that many departments have made various attempts to improve their approach to the consultation process but are limited by budget allocations. According to PSC research report on citizens' consultation, many departments' interviewees argued that in many cases public funds are allocated for service delivery but not for citizens' consultation process.

7.5.4. BP principle: Information about public services

The BP principle about government information is described as follows in the legislation:

'Citizens should be given full, accurate information about the public service they are entitled to receive.' (PSC, 2009b)

Despite the PSC survey report on government-to-citizens consultative processes being weak, more than two-thirds of the provincial and national departments taking part in the research had implemented various measures to provide information to citizens. According to the PSC reports, many departments made use of either print and electronic media or broadcast and published reports to furnish government information to citizens. Many departments comprehensively implement the principle of making government information available to those who need it. The majority of departments and AG interviewees in both provinces expressed trust in the processes of government departments in giving information about government activities.

7.5.5. BP principle: Value for money of public services

Value for money in the context of BP model is defined as follows:

'Public service should be provided economically and efficiently in order to give citizens the best possible value for money' (PSC, 2007)

According to PSC reports, much as with the principle of consultation there is a challenge of not having a common understanding amongst various departments' executives. According to the PCS executives interviewed, the differing understanding of value for money in government service delivery at times derails government departments from focusing their services to reflect this principle. Having various approaches to value for money in government, leads to inconsistencies in service delivery between government departments. Inconsistencies between departments raise perceptions amongst citizens that some departments are better than others in service delivery. As a result unintended consequences are experienced by citizens in terms of either poor delivery or low quality of the actual services delivered.

7.5.6. The BP principle: Courtesy in providing public services

According to the PSC interviewees the principle of being courteous to citizens when providing public services is dependent on the attitude of individual public servants. According to the BP framework, 'courtesy' bears the following meaning:

'Citizens should be treated with courtesy and consideration in all the times of service delivery' (PSC, 2009a)

According to the interviewees, the PSA developed through the assistance of provincial departments' code of conduct according to which all public servants are to conduct themselves. In the PSC findings it was noted that departments train all their employees according to the DPSA developed code of conduct. The interviewees also noted that many departments further developed standards of courtesy from which departments are evaluated according to. The PSC has also concluded that the meaning of both public services and the citizens that use them has improved as a result of frequent training and monitoring of standards of courtesy.

7.5.7. The BP principle: Openness and transparency about government activities

According to the report published by the PSC on the 'openness and transparency' principle of BP, government departments are required to publish an annual report to citizens as part of the implementation

of openness and transparent (PSC, 2008b). Openness and transparency in the BP context means:

Citizens should be told how national and provincial departments are run, how much they cost and who is in charge (PSC, 2008b)

According to the PSC report (PSC, 2008b) the majority of departments surveyed did not comply with this requirement of BP. Fewer departments now publish annual reports that are meant to be read by citizens. Even if many government departments do claim to be giving an account on their performance and use of public finance, this account is frequently not understood by citizens and it is not even intended for the average citizen to understand it. According to the PSC report, many departments that do not comply with the openness and transparency requirement claim to be using other means to give account to citizens; such as the Izimbizos and service delivery improvement plans (SDIPs). There remains a further challenge in setting standards of openness and transparency and then monitoring them, and these will have a significant effect on the implementation of BP.

The government departments interviewed in this thesis are in agreement with the notions raised by the PSC report. Many of them argued that their form of giving an account is mainly based on financial and annual reports, with the information published on their websites. Not many of the interviewees could indicate whether they produce specific annual reports that are meant to be understood by citizens.

7.5.8. The BP principle: Redressing poor public service to citizens

Redress in the BP for service delivery is meant to ensure that:

'If the promised standard of service is not delivered, citizens should be offered an apology, a full explanation and a speedy and effective remedy; and when complaints are made, citizens should receive a sympathetic, positive response (PSC, 2006)'.

The process of redressing citizens' complaints about government services is initiated through procedures called the complaint handling systems. According to the PSC, the majority of both

provincial and national department have systems that manage all the complaints from citizens about service delivery. According to the PSC report, the main challenge in redressing citizens' complaints is the resolution of the customers' problems as well as poor follow-ups by many departments. In certain instances some citizens' complaints were not resolved for long periods of time. This poor approach to redressing citizens' complaints in the majority of cases adversely affects government accountability to citizens.

7.6. Conclusion

The implementation of BP as an accountability mechanism is seen by many provincial government departments' executives as an additional workload to their daily activities. Many of the department representatives interviewed came up with different reasons for why they had not comprehensively implemented the model. But according to the PSC interviewees and reports they produced, various initiatives do exist by government departments to integrate and implement BP. In terms of the analysis of the various PSC reports and work done in evaluating the implementation of the BP model, some principles of BP are implemented well while some are not in the provincial government. Many provincial departments take the initiative to regularly 'consult' citizens, but instead of gaining inputs from citizens they tend to inform citizens about government plans and programs.

As a result government accountability to citizens is often delayed as opposed to improve through BP related initiatives. The lack of consistency in which citizens are engaged creates a perception amongst citizens that provincial government is not open and transparent about the activities that takes place. Some of the challenges experienced in implementing BP by many government departments are related to a lack of common understanding of principles that are meant to operationalize the model. The relation between BP and government accountability may also need to be clarified for the model to enhance citizens' accountability at provincial levels.

CHAPTER EIGHT: CONCLUSION DISCUSSIONS AND RECOMMENDATIONS

8.1. Introduction

This thesis has explored performance accountability within provincial governments in South African. The study is inspired by a continuing academic debate on what government performance accountability means in the context of the new public management philosophy that initially emerged in the last decades of the 20th century. The recent, rapidly increasing incidence of citizens' complaints about poor government services and lack of accountability in South Africa as noted by Jain (2010) have also inspired this research. This thesis takes South African provincial government accountability as a case study. Accountability is explored in two provincial governments namely, the North West and Gauteng provinces, and the thesis examines the relationship of various stakeholders to the accountability process in relation to their own expectations.

The analysis of accountability is based on interviews between the researcher and a sample of interviewees selected from various stakeholder groups in both provinces. The stakeholder groups from each province included: the provincial legislature, provincial departments, and national government departments, the Auditor General's Office, the Public Service Commission, the Treasury and Office of the Premier. The South African National government introduced laws in recent years intended to enhance accountability, good governance and government service provision management. Batho Pele (BP) is an example of a mechanism introduced to improve accountability and citizens' participation in South African government initiatives. The role and impact of BP on public service provision and accountability is analysed in detail in Chapter Seven of this thesis. As a citizens' accountability mechanism, I found that BP does not seem to inspire many government departments' executives.

More than two thirds of the government departments studied in the two provinces failed to uphold BP as an element of accountability. The views of various interviewees on provincial government

accountability are analysed from Chapter Four to Chapter Seven. The principal-agent model is used in the thesis as a framework to explore accountability relationships. In the thesis, provincial government departments' executives are referred to as agents, with the other stakeholders mentioned above referred to as principals. I developed the PATIGAHAR-accountability analytical model from the four dimensional accountability approach of Ashworth and Skelcher (2005) and I use it to provide an analytical framework to operationalize and assess accountability between the principal and agent.

In this chapter a summary of my findings on accountability in relation to principals and agents views in both the North West and Gauteng provinces is given. In this chapter, findings from the empirical work undertaken are summarised with the aim of bringing together and discussing the implications of the conclusions drawn in earlier chapters. The implications for research and the South African provincial government accountability structure are set out in this chapter. A summary of the conceptual framework used for the study is also given in this chapter. My first draft of recommendations from the thesis, participants' comments on those recommendations and my final recommendations are also set out in this chapter.

8.2. Empirical findings

The datasets that I have used to reach empirical conclusions for the thesis were collected from three categories of interviewees. The categories are as follows:

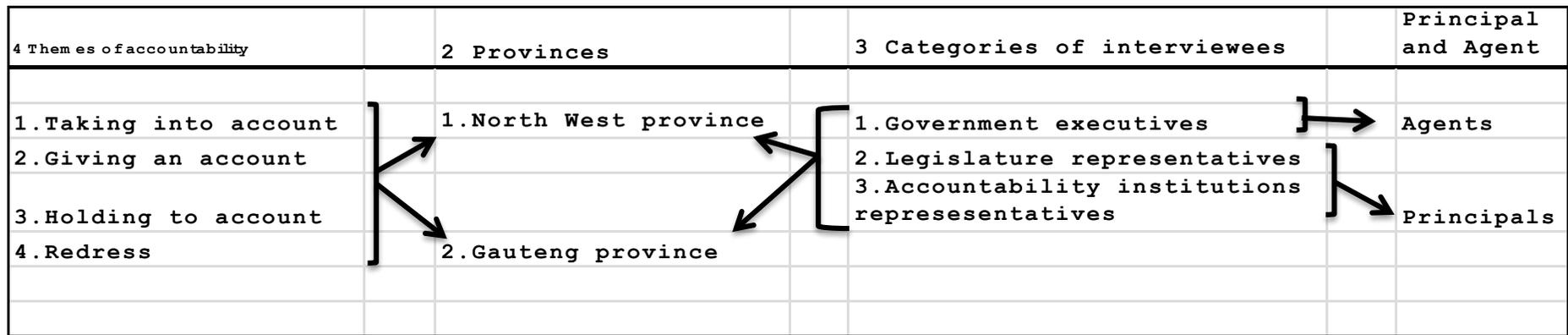
- Provincial government departments' executives and other representatives (agents)
- Provincial legislature representatives (principals)
- Accountability institution representatives (principals)

All three categories of interviewees represented both the provinces central to the study, North West and Gauteng Province. The empirical findings seek to answer the following research questions:

- *What are performance accountability arrangements in the North West and Gauteng Provinces (in South Africa) and have they improved over time?*
- *How do the changes in performance accountability measures, such as Batho Pele, have an effect on service delivery management?*

The principles of the principal-agent model, alongside South African accountability legislation and frameworks, were used to create the three categories of interviewees used for empirical work as indicated above and this helped me to organise and structure research for this study. All the interviewees in each category discussed their understanding of and experience in relation to accountability within their respective provincial governments. In the process of analysis, interviewees' performance accountability views and perspectives in both the NW and GP were compared with each other to emphasise common and differing opinions. As mentioned earlier, the PATIGAHAR-analytical model is used to analyse the views of interviewees in order to understand the structure and the intensity of the accountability relationship between the principal and the agent. In essence, research outputs from all interviewees were analysed to an equal extent for both provinces within the three categories. The parallel analysis approach is illustrated in Figure 8.1 below.

Figure 8. 1 Framework for parallel analysis



Source: Developed by the author

Having three categories and two provinces has led to six multiple lines of enquiry. However, these multiple research areas taken from the three categories of interviewees (classified between agent and principal) and four accountability themes bring a cost in that they mean somewhat fragmented datasets and complex reporting of the results. The fragmentation involves forty-eight distinct sub-groups of data on accountability (i.e. two viewpoints from the principal and agent sides, covering four accountability themes, across two provinces and between three separate categories of interviewees). In an effort to reduce this fragmentation, each of the three interviewees categories were analysed as a chapter in the thesis. Chapter Four analyses the views of provincial government executives, Chapter Five analyses the views of interviewees from accountability institutions, while Chapter Six analyses the views of representatives from the provincial legislature.

Finally, Chapter Seven analyses Batho Pele as an accountability mechanism at the provincial level. Every chapter provides a comparison between the NW and the GP, and common views and disparities are emphasized. Findings are summarised in this chapter based on the contrasting views of the principals and the agents. A summary of findings is illustrated showing expectations around accountability, the implementation of accountability processes and the degree or extent of implementing accountability measures in Table 8.2 (Diagram: Summary of accountability per interviewees and extent of accountability).

8.2.1. Stakeholder aggregations

In the thesis, stakeholders are taken to be those groups represented by all the research interviewees participating in this thesis, set out in the named principal and agent categories. There is more than one type of interviewee within each group of principals and agents. The stakeholders therefore come from the following categories:

- government departmental representatives,
- treasury representatives
- representatives from government monitoring and evaluation units
- provincial legislature representatives

- office of the Premier representatives
- auditor general representatives
- the public service commission
- National government departments' representatives

Under the principal and agent schema of categorization, these stakeholders are sorted into those that have similar views. Thus, representatives with similar views are grouped together. In certain instances, it is not easy to gain a clear indication of which interviewee is the principal or agent, because some interviewees may play the role of both principal and agent (e.g. the auditor general may serve the role of being the principal towards government departments but also an agent because he is expected to account to citizens on his performance of his functions). For the purpose of this thesis, I have decided upon an approach to organising the stakeholders into either principal or agent. Because my analysis of accountability is based on the PATIGAHAR accountability model that I developed, the classification of stakeholders has also followed this model.

In classifying research interviewees as principal or agent, four criteria that relate to the characteristics of principal were developed to distinguish the principal from the agent. The criteria were developed based on analysis of the principal-agent literature and consideration of the experiences of the different interviewees who constitute stakeholders. For all the interviewees classified as principal the following criteria are satisfied:

- Criterion one: the principal is able to have their views and inputs taken into account by the agent when the agent is making decisions
- Criterion two: the agent is either tacitly or by legislation obliged to give an account to this principal
- Criterion three: the principal does not participate in executing the provincial government's performance and its other day-to-day activities
- Criterion four: the principal should have some sort of control over provincial government budget allocation

The four criteria were developed mainly with the aim of distinguishing the principal from the agent and analysing their accountability relations in the context of this thesis. As I have mentioned, some agents also play the role of principal in certain circumstances, but the four criteria clearly distinguish who is the agent and who is the principal in any given context.

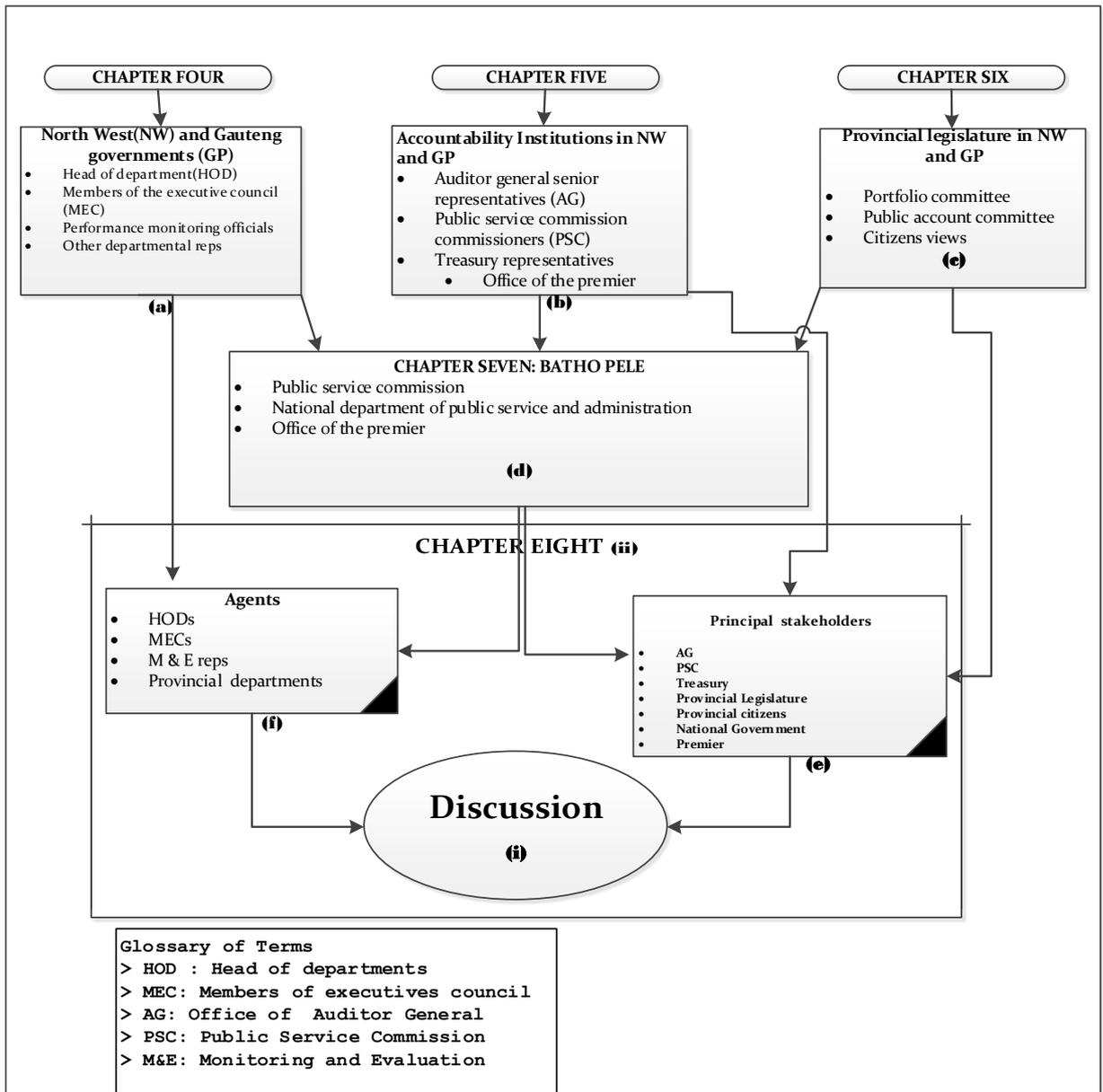
8.2.2. The accountability approach in the thesis

The accountability approach adopted in the thesis analyses the relationship between the account giver and the account receiver, and further looking at the consequences of lack of account. The approach of giving and receiving an account is based on the expectations and experiences that flow from the literature on the principal-agent model, which assumes that, for the accountability relationship to be meaningful, there should at least be one party provided with an account or receiving an account (Hughes, 2003). It is clear from the literature that for any accountability process and framework to warrant credibility, the account receiver should not have been involved with the activities in the account given. In this thesis one role of principals is that they may have influence over the allocation of public finance to government departments. Even though there is uncertainty about budget allocation amongst various interviewees, the ultimate decision on which departments play the role of agent lies with the principals, such as the legislature and treasury.

8.2.3. The principal-agent model in context

The thesis adopts an analytical approach focusing on the principal-agent model as a management theory used for understanding provincial government accountability. The interviewees' views and the perceived views of citizens are classified under the heading of either principal or agent. The classification is shown in detail in Figure 8.2, which shows the roles and expectation with regards to provincial government accountability in relation to both the principals and the agents.

Figure 8. 2 Principal stakeholders and agent classification



Source: Developed by the author

In Figure 8.2, it can be seen that the analysis in Chapters Four to Six is an analysis of either the principals' views or the agents' views. Chapter Four's interviewees, denoted by label (a) in Figure 8.2, comprise for the most part the views of agents in the context of this thesis. Provincial department executives and the views of other representatives on government performance accountability are represented in this analysis. Chapter Five and Chapter Six interviewees are denoted by (b) and (c) respectively in the Figure 8.2, representing an analysis of views raised by principal stakeholders in regard to provincial government accountability. Due

to resource constraints, citizens as stakeholders were not interviewed but their perceived views are represented in other interviews.

In particular, Chapter Seven set out an analysis of the views of both principals and agent interviewees denoted by (d), on the use of Batho Pele by various provincial government departments as an accountability mechanism to citizens. The analysis in Chapter Seven also takes into account independent published research reports about the use of Batho Pele in the provision of public services by government. The views of both principals and agents about provincial government accountability are summarised in Chapter Eight, denoted (e) and (f) in Figure 8.2.

8.2.4. Government performance context in the thesis

The concept of 'performance' is subject to various interpretations by different users. The approach used in the thesis to analyse government performance was discussed in Chapters Two and Four. The analytical approach takes into consideration both theoretical and empirical perspectives on performance. This analytical approach, together with my conclusions, is summarised here. Two different approaches to performance emerged from the literature review in Chapter Two: performance reported as the study of the executive's behaviour at a given point in time (Brumback, 1988), and performance as reporting of the results attained after a given period (Kane, 1996). Performance analysis was initially undertaken in the context of different public sector management discourses.

Competing public sector philosophies were compared with each other: in particular, new public management (NPM) and the conservative approach that was labelled 'prospective public administration' (PPA) by Hood (1995). In PPA, performance accountability focuses on government processes and inputs, while NPM focuses accountability on the results attained. All the research interviewees were asked to give their understanding of what government performance meant. In the view of the majority of research interviewees, government performance means the attainment of predetermined targets and objectives. There were other views expressed about what performance

meant, but those views also saw it as relating to attainment of targets or objectives. Government executives and administrators argued that they make use of various sources to determine the performance targets to pursue.

According to the interviewees, some of the sources that determine targets include political manifestos for the legislature, budget speeches prepared by the MEC and national government plans. The interviewees who expressed views include government representatives, accountability institutions and representatives of the legislature representatives. Table 8.1 illustrates the distribution of representatives of these categories.

Table 8. 1 Sources of provincial government performance

Performance definition themes	Gauteng	North West	Difference between provinces
State of Nation and Province addresses	-	12%	12%
MEC budget Speech	20%	3%	17%
Political manifestos through to SP	20%	9%	11%
National Outcomes	7%	9%	2%
Provincial legislature	-	26%	26%
National Departments	10%	9%	1%
Own management	27%	24%	3%
Service delivery agreements	3%	-	3%
Provincial Objectives/ Premier's office	10%	3%	7%
Provincial treasury	3%	3%	-

Source: Developed by the author

Government performance could have different meanings for different interviewees based on their experience and understanding. In many departments in this thesis, 'performance' is seen as public spending. Even though various sources for defining performance were used to understand government performance in the context of the interviewees' views, the strongest conclusion that I drew was that 'performance' is generally perceived by departments as taking actions to attain targets. This view of looking at performance as actions to attain targets is used to contextualise the performance accountability that the thesis is examining.

8.2.5. Provincial government performance accountability

In discussions with research interviewees from all three categories (government departments, the legislature and accountability institutions), I asked interviewees to give their understanding and experience of the accountability concept and further describe government accountability. In giving research interviewees' the opportunity to provide their own views, I assured them that I would be careful not to impose my own thoughts and views in relation to government accountability. There were some common views on what government accountability meant among several interviewees. However accountability generally was defined differently by different interviewees. These views on accountability were analysed in detail in Chapter Four and can be summarised as follows:

➤ According to the government departments' interviewees, the importance of accountability is to demonstrate the effectiveness of democracy but it should not be used as a punitive measure that interferes with the activities of government departments. It should rather serve as a process of explanation on the part of various department executives to present their plans and achievements, and to plan corrective measures where their objectives are not attained.

Provincial government department executives are concerned that the demand for accountability from various principal stakeholders may be used for unintended purposes. Even though no one particular principal here is accused by the agent, the argument seems to echo Behn's (2001) view on perspectives of accountability. According to Behn (2001), those from whom accountability is expected often see the process as punishing them. This view further raises the importance of clarifying the purpose of accountability between the account giver and account receiver in provincial government.

➤ To some interviewees, accountability means that provincial departments' executives should submit performance and financial reports explaining how funds were used and which targets are obtained with the reasons for failures. These reports should be submitted to agencies which provide departments with funding of their programs. This description recognises accountability as a process of giving an account to funding providers. However, few interviewees believed accountability should be based on why funds were given and from whom funding was sought.

➤ Other provincial executives argued that accountability is a process where regular consultations take place between departmental

executives and other stakeholders in discussions of government plans and achievements. These stakeholders may not impose views that could be taken into account by government departments' executives in their plans. Many departmental executives are of the view that they are to determine their own performance targets based on their experience of public services.

➤ Many others see accountability as the process of citizens voting for a political party by using party manifestoes to develop government programs. The voting process is seen as the initial step in accountability, according to the interviewees. They further argued that citizens should trust departmental executives to have their interests at heart, since they voted them into government initially.

The views of what accountability means and whether it has been achieved varied between the categories of interviewees. Two out of the four accountability institutions from AG and PSC participated in the research, and their views were analysed in Chapter Five. These representatives see accountability in the following terms:

➤ Government accountability means adhering to the directives and conditions of the funding agencies and subsequently reporting back to the funder on the attainment of funded plans. In reporting back to the funder, government departments' executives are to indicate where the money was used, how it was used and whether spending procedures were adhered to during the spending. In this process of accountability, funding agencies do not include citizens as they have not directly provided government departments with funds.

➤ The other description means a process where weakness in the financial and performance management systems are identified and mitigated and punitive processes are recommended and implemented. The failure in certain instances by departmental executives and legislative authorities to commission and monitor the implementation of punitive measures adversely affects accountability, according to the representative of the accountability institution interviewed.

➤ Provincial government performance accountability means that the Members of the Executive Council (or MECs as they are popularly known) and the HODs are to consult with the citizens on public services, while including citizens' concerns in their performance plans. During the process of consulting citizens, MECs and HODs ought to recognise citizens' needs and to prioritise them in government programs to fulfil those needs. Failure to achieve these plans means poor accountability; hence citizens ought to be informed of the remedial actions in place.

Two representatives of the legislature participated in the research from both provinces. Their views were analysed in Chapter Six regarding provincial accountability as follows:

➤ Accountability relates to a process where the citizens elect politicians who represent them in government. The citizens trust that these politically elected representatives in the house of the legislature will ensure that the provincial government adheres to political manifestos. These are political manifestos that are used during the election campaigns. Failure to uphold political manifestos is perceived as poor performance and lack of accountability, according to the representatives of the legislature from both provinces.

➤ The interviewees further indicated that government accountability in relation to public services is to be measured by the extent to which the citizens have confidence and trust in their government. This is a demonstration to the citizens that they are being listened to and their views are being addressed by the government. There is a need for an empirical analysis to be done in this regard, but the current public media reports and extent of citizens' riots against government service delivery seem to suggest that public confidence in government is lower than ten years earlier. The further implication is that current accountability measures have not improved government performances.

In essence, this perspective on accountability suggests that, by voting a particular political organisation into power, citizens are giving the political organisation authority to use its own prerogative on the extent of accountability. But the PSC and AG argue that accountability is important at all times in government, regardless of the nature of the relationship between the government and the constituents who voted them into power. AG and PSC further argue that politicians belonging to the same political party in the house of the provincial legislature would not impose accountability sanctions on each other. This implies that MECs are selected from the political party with the majority of seats in the legislature and so other fellow party members trust these MECs to follow their political mandate in government.

Trusting fellow party members as departmental political heads (MEC) has unfortunately led both to deteriorating accountability and performance in government. The argument underlying this perspective is that the interests of political parties align with the interest of the citizens who vote them into government. But, in practice, it is not always the case that government interests are aligned to those of the governing party or those who voted for it.

8.2.6. Understanding of accountability based on PATIGAHAR model

Chapter Four analyses the views of the provincial government interviewees on government performance accountability. From the analysis, we can see that there is a common understanding and there are shared experiences on government accountability processes on the part of the representatives of most of the departments. In general, government departmental interviewees in the NW province argued for more involvement of the provincial legislature in influencing their performance plans, but GP government interviewees do not want the provincial legislature to get involved in their performance plans. This is a key difference in views between the two provinces. They both agree that, as the principal, the provincial legislature may get involved in the initial stage of accountability (at the taking into account stage), but the degree of actual involvement may vary.

Every government department interviewee from both provinces supports the notion of 'giving an account' to various stakeholders, such as the legislature, citizens, treasury, accountability institutions and the national government. But departmental interviewees noted that there is a significant weakness with regard to the current accountability framework. There is a lack of direct and comprehensive citizens' accountability and insufficient redressing of poor public services by many departments in both provinces. Despite the weaknesses in government accountability, many departments are adamant that they often take additional measures to minimise perceived weaknesses in government accountability. The use of *Izimbizos*² and the implementation of Batho Pele are some of the supplementary measures to improve government-to-citizens accountability.

Table 8.2 provides a summary of all findings from both the principals and agents on provincial government accountability. The summary is shown with three main analysis that were conducted on views raised by all interviewees: 1) the role expected to be played by

² *Izimbizos*: means 'gathering by the Chief' of the citizens, were used by the Chief as forums where accountability was required by the Chief from his subjects

interviewees with regards to accountability, denoted by ER in Table 8.2, 2) the actual role played by interviewees within the accountability framework denoted by AR in the Table 8.2 and 3) the degree and effectiveness of the role played by interviewees in the accountability framework, denoted by Deg. The degree of effectiveness in implementing an accountability mechanism in the diagram is based on views raised and analysed in the chapters that focused on this analysis. The degree of effectiveness is also gauged from the frequency of views raised by interviewees and their perceptions.

The chapters which are the source of these views are also indicated on the diagram, denoted by Ch. 4-6. In Table 8.2, it is clear that an accountability framework does exist between provincial governments as an agent of various principal stakeholders. Though there are varying views on accountability processes, both the principal and the agent have some common agreement on whose views are to be taken into account, on the process of giving an account and on the measures for holding the agents to account. The criterion used in analysis of the expected, actual implementation of accountability process and degree of accountability between the principal and agent are as follows:

Table 8. 2 Summary of accountability and extent of accountability

Interviewees/Participants	Accountability analysis themes												Detailed analysis of views Chapter					
	Criteria 1: Views taken into account			Criteria 2: Obligated to receive an account			Criteria 3: Able to hold agent to account			Criteria 4: Insist on redress measures								
	ER	AE	Deg.	ER	AE	Deg.	ER	AE	Deg.	ER	AE	Deg.						
<u>Principal interviewed</u>																		
Provincial legislature	Y	Y	3	Y	Y	5	Y	U	3	Y	Y	3	Ch. 6					
National government	Y	Y	4	U	Y	3	N	N	n/a	N	Y	2	Ch. 5					
Auditor general (AG)	N	Y	3	Y	Y	5	N	N	n/a	Y	Y	4	Ch. 4-7					
Public service commission (PSC)	N	Y	3	Y	Y	3	N	N	n/a	Y	Y	3	Ch. 5					
Office of the Premier	Y	Y	4	Y	Y	4	Y	Y	3	Y	Y	2	Ch. 5					
Treasury Office	Y	Y	5	Y	Y	5	Y	Y	4	Y	Y	4	Ch. 5					
Provincial Executive Council	Y	Y	4	N	Y	4	Y	Y	2	Y	Y	3	Part of Ch. 4					
Provincial citizens	Y	U	1	Y	U	2	Y	U	2	Y	N	2	Ch. 4-7					
<u>Provincial departments: Agent interviewed</u>																		
HODs	Y	Y	4	N	N	5	Y	N	3	Y	N	3	Ch. 4					
MECs	Y	Y	4	Y	Y	5	Y	N	2	Y	N	3	Ch. 4					
M&E executives																		
<p><u>Legends:</u></p> <p>ER: Expected Role</p> <p>AE: Actual Role</p> <p>Deg.: Degree of implementation</p> <p>Y: Yes being implemented</p> <p>N: Not being implemented</p> <p>U: Uncertainties on implementation</p>																		
<p style="text-align: center;"><u>Degree of effective implementation</u></p> <table style="width: 100%; border: none;"> <tr> <td style="width: 33%; text-align: center; vertical-align: middle;"> <div style="background-color: red; color: white; padding: 2px; display: inline-block;">1</div> Very weak implementation </td> <td style="width: 33%; text-align: center; vertical-align: middle;"> <div style="background-color: green; color: white; padding: 2px; display: inline-block;">4</div> Strong implementation </td> </tr> <tr> <td style="text-align: center; vertical-align: middle;"> <div style="background-color: red; color: white; padding: 2px; display: inline-block;">2</div> Weak implementation </td> <td style="text-align: center; vertical-align: middle;"> <div style="background-color: green; color: white; padding: 2px; display: inline-block;">5</div> Very strong implementation </td> </tr> <tr> <td style="text-align: center; vertical-align: middle;"> <div style="background-color: yellow; color: black; padding: 2px; display: inline-block;">3</div> Average </td> <td></td> </tr> </table>													<div style="background-color: red; color: white; padding: 2px; display: inline-block;">1</div> Very weak implementation	<div style="background-color: green; color: white; padding: 2px; display: inline-block;">4</div> Strong implementation	<div style="background-color: red; color: white; padding: 2px; display: inline-block;">2</div> Weak implementation	<div style="background-color: green; color: white; padding: 2px; display: inline-block;">5</div> Very strong implementation	<div style="background-color: yellow; color: black; padding: 2px; display: inline-block;">3</div> Average	
<div style="background-color: red; color: white; padding: 2px; display: inline-block;">1</div> Very weak implementation	<div style="background-color: green; color: white; padding: 2px; display: inline-block;">4</div> Strong implementation																	
<div style="background-color: red; color: white; padding: 2px; display: inline-block;">2</div> Weak implementation	<div style="background-color: green; color: white; padding: 2px; display: inline-block;">5</div> Very strong implementation																	
<div style="background-color: yellow; color: black; padding: 2px; display: inline-block;">3</div> Average																		

Source: Developed by the author

Criterion 1: Views taken into account

There are clear indications that provincial government departments are expected to take into account stakeholders' views in decisions on the performance to be pursued as part of the accountability framework. All of the interviewees from all three categories are confident that provincial department executives should consult

various players in determining the performance of their respective departments. There are, however, disparities in terms of which principals' views are taken into account. This inconsistency is also raised by the principals themselves. The legislatures, the treasury, citizens, national government and accountability institutions are all principals expecting an account from departmental executives, but for such an account to be given, account expectation is created through giving views to be taken into account. According to Dunsire (1978) and Hale (2008), principals should create expectations for which account is to be given.

But this is not a view supported by principals in this thesis because, in the context of the province legislature, the provincial legislature does not agree with a view of giving performance orders to departments' executives as agents. Hence, the majority of departmental executives' views are contradicted by the provincial legislature's view of whether an account of performance should be given. This uncertainty of whether there should be an expectation that an account should be given and received between agent and principal weakens the entire accountability process. But from a principal-agent model perspective, the principal should have the expectation of receiving an account from the agent. The expectations of citizens as principal stakeholders are also not comprehensively represented in the account given by the provincial government executives.

Lack of citizens' views being taken into account is reflected in the low score ('1') in Table 8.2 given to the degree of implementation achieved according to the accountability criteria. This low score is, however, a surprise given that the majority of government executives acknowledge the importance and the need of having citizens' views taken into account in government decisions.

Criterion 2: Obligation to receive an account

The first criterion examines which principal stakeholders' play a role in creating expectations for what issues should be covered by the account which is to be given. The second criterion in Table 8.2 assesses whether an account is given subsequent to the expectation

created by the views expressed by various principal stakeholders, which they expect to be taken into account. Various researchers in the literature place significance on this criterion in assessing accountability (Dunsire, 1978, Downey, 1986, Day and Klein, 1987, Romzek and Dubnick, 1987, Stewart, 1992, Ranson and Stewart, 1994, Sinclair, 1995). For these authors, accountability involves giving and receiving an account. Both the principals and agents considered in this thesis argue that giving an account on government performance and use of finance is a significant part of accountability.

The legislated accountability frameworks at provincial level also compel the executives to give an account regularly. Departmental executives suggested that all the principal stakeholders in the thesis receive an account through various mechanisms. They suggested that giving an account is the criterion that strengthens accountability in provincial government. Account is mainly given through documented reports and public speeches by departmental executives. But a meaningful account is where the account giver is able to be held to account at the time of giving account. As Dunsire (1978) and Schedler (1999) explain, the account given here is to be 'evaluated against expectations'. It is also difficult for the principals to verify whether the account given in executive reports, documents and presentations is fair and accurate, given the limited access which the principal has to government activities.

Basically, some principals are not confident that the account given by reports and documents is fair and accurate. As with the first criterion, according to both departments' executives and principal stakeholders, an account to citizens is not given comprehensively.

Criterion 3: Able to hold agent to account

The action of holding agents to account by principals clearly involves a distinction between the account giver and the account receiver (Mayston, 2003). 'Giving an account' without the account receiver then holding the account giver to account de-legitimises the accountability processes. Stewart (1992) argues that giving an account is a prerequisite to holding to account. Subsequent to

giving an account, government executives are expected to be held to account, this also according to those interviewed for this thesis. But the reality is that this is simply not happening. Perhaps the question is what holding to account means, given that some of the principal stakeholders argue that they do hold government executives to account. Schedler's (1999) description of accountability has two dimensions: answerability (giving an account) and enforceability (holding to account).

In Schedlers' (1999) analysis, holding to account involves either "rewarding good and punishing for bad behaviour". In addition to this view, Hale (2008) argues that in order to hold to account or reward good and punish bad behaviour, the account receiver should have authority and the capacity to be able to exercise such obligations. But Sinclair (1995) and Behn (2001) argue against this understanding of holding to account, particularly that of 'punishing' those giving an account. In the view of Ashworth and Skelcher (2005), holding to account relates to actions taken in relation to the account giver by the account receiver. Both the principals and agents in the thesis are in agreement that executives should be held to account by different stakeholders. They vary in their view of the actual process of holding to account those who are giving the account.

The executives interviewed argued that principals such as the legislatures, treasury and citizens are limited to certain tasks and roles in the form of holding them to account. For example, legislature committees make recommendations about actions to be taken as part of holding executives to account. It is the executives' prerogative to implement these negative sanctions imposed by legislature committees. If recommendations are not implemented, then the principal would have failed to hold executives to account. But the legislature representatives argue that executives are expected to implement corrective measures without being subjected to sanctions. Citizens are seen as being able to use the democratic process of voting to hold government executives to account, but this is not effective due to the current voting system at provincial levels where elections are held only after five years.

Basically as much as it is desired, the current accountability framework does not allow for government executives to be held accountable meaningfully.

Criterion 4: Insist on redress measures

The fourth criterion in assessing the provincial government accountability is redressing unsatisfactory performance. In the thesis I looked at which of the stakeholders has the authority to impose redress mechanisms and whether the mechanisms are actually being implemented and to what degree. Schedler (1999) argues that the accountability process should have one party that has authority to 'impose negative sanctions' subsequent to the account being given. Redress is one of the eight Batho Pele principles which means that citizens are entitled to an apology, a full explanation and their grievances being remedied in cases where public services fall below a promised standard (PSC, 2006). Mulgan (2000) looks at redress in terms of resolving citizens' and other public service users' complaints about 'substandard' public services. Basically, redress in accountability is equivalent to remedying poor government performance (Ashworth and Skelcher, 2005).

In the thesis, provincial government relies on various mechanisms to identify citizens' concerns about public services, including performance reporting, citizens' petitions submitted to the legislatures, summonses from legislatures and regular research carried out by the Public Service Commission. The process mainly identifies complaints about public services without specific remedial processes. The main frustration from the principal stakeholders in regard to redressing citizens' complaints about public services is in relation to the limitations on them being able to insist on the implementation of redress mechanisms. The majority of principal stakeholders I believe should instead be given the right to insist upon and impose the implementation of remedial processes on public services.

For example, where poor service delivery is reported, members of the legislatures should be able to impose specific remedial actions with deadlines for implementation, where failure to implement would

mean punitive measures are imposed. Redressing poor public services is further hindered by the lack of a practical and sufficient citizen complaints management system within many provincial departments. According to a PSC research report assessing the implementation of Batho Pele in government, more than half of the departments are aware of the need to redress poor public services, but the lack of capacity, namely trained staff and well developed service standards, hinders the full realisation of redress and the application of accountability in general.

8.3. The strategy in this thesis for operationalizing the approach to provincial government accountability

8.3.1. Developing an approach to accountability: PATIGAHAR Model

In this thesis the principal-agent model is used as a framework for understanding and defining the relationships which make up performance accountability. As accountability givers, provincial government departments are seen as agents, while various stakeholders such as citizens, the legislature, the Premier, National government and accountability institutions are taken as principals in the context of this thesis. But PATIGAHAR analytical model is used to operationalize and analyse accountability between principal and agent by using four themes: taking into account, giving an account, holding to account and redress. The use of the principal-agent model and Ashworth and Skelcher's (2005) approach led to the PATIGAHAR analytical model developed in the thesis.

8.3.2. Roots of the analytical approach

There is currently a broad literature and practice that defines and analyses accountability in a public sector context, but there is less literature on a common analytical framework. Various researchers have defined accountability in relation to the context in which they use the concept (Behn, 2001, Day and Klein, 1987, Hale, 2008). Others see accountability as a form of checks and balances for work expected to be done (Farrell and Law, 1999, Dunsire, 1978), while for others again, accountability is a relationship of 'giving' and 'receiving an account' (Stewart, 1992).

The other view to government accountability is regarded as a process of managing various stakeholders expectations about government performances (Romzek and Dubnick, 1998). Finally, others extend the definition to receiving and giving an account by emphasizing that there should be a mechanism in place to ensure that this takes place (Ranson and Stewart, 1994).

In practice, the appropriate concept of accountability is dependent on how it is used because while some see it as mechanism for imposing punitive measures upon those failing to uphold duties, others see it as a measure to gain access to information that would not have been accessible if accountability had not been imposed. Others again, see accountability as a mechanism that ought to push the agent to pursue the principal's objectives (Mayston, 2003). It is clear that there are different meanings and approaches in analysing and understanding the concept of accountability. However, in this thesis the principal-agent model is used to define the players in relation to whom the concept of accountability is explored. Using this model further minimises uncertainties about what the concept of accountability means in different contexts.

In the South African context of accountability, accountability can be analysed from the perspective of provincial government departments in relation to both performance and financial plans. In terms of the principal-agent model, the role played by government departments is regarded as an agent's role, since they give account on these performance plans. The provincial legislatures, citizens, the Premier, national government, the treasury, AG and PSC are expected to influence the provincial government in their performance and finance plans. Accountability is then expected to stem from the actual implementation of plans. In the principal-agent model literature this role is classified as that of the principal.

In this thesis, using the approach of Ashworth and Skelcher (2005) to accountability has allowed me to assess the strength of accountability between the principal and the agent, and thus between government department executives and different stakeholders at four levels: a) taking into account, b) giving an account, c) holding to

account and d) redress. Once the accountability relationship is defined using the principal-agent model, these four levels can help us assess the strength of accountability. Both the principal-agent model and four themes of accountability led to the development of the PATIGAHAR, where PA represent principal-agent and TIGAHAR representing four themes of accountability suggested by Ashworth and Skelcher (2005).

8.3.3. Testing the PATIGAHAR approach

In the thesis, the participants interviewed were classified into either principals or agents based on the description of their role and the meanings of these terms that are derived from the literature. The method was to classify the interviewees based on the functions expected of them in reference to Figure 8.1. The criterion of classifying principal and agent seeks to distinguish the principals from the agents based on their expected functions. The classification further informed the research instruments used to obtain the various interviewees' views. The classification of participants into principal and agent forms 'PA' of the analytical model used for a detailed analysis; PATIGAHAR model. The remaining part of the analytical model ('TIGAHAR') represents the four dimensions (taking into account, giving an account, holding to account and redress) of accountability treated as analytical themes for a detailed analysis of government accountability.

These four themes of accountability were developed further to create topic guides that I used for data collection instruments. Each dimension was treated as an analytical theme and defined in the context related to how they were initially used by Ashworth and Skelcher (2005) and how they relate to the thesis. Interview topic guides were developed for both understanding accountability based on the interviewees perspectives as the agent and principal and by using the four themes as an analytical framework in both NW and GP. The various interviewees' views of accountability were analysed on these four dimensions.

8.3.4. Strengths and weaknesses of PATIGAHAR model

Firstly, empirically the use of the PATIGAHAR analytical model developed by the author proved to be a good way of operationalizing provincial government performance accountability, according to those interviewed. Many interviewees from all categories, including those from government departments, the provincial legislatures and accountability institutions, showed through their responses that they believe there is currently a lack of a common framework to assess the various accountability relationships. They also thought that the PATIGAHAR approach could provide a good base for a practical approach to assessing accountability. The PATIGAHAR analytical approach was particularly popular with the accountability institutions taking part in the research, the Auditor General, the Public Service Commission and the Treasury Office.

Many of these interviewees were interested in further getting a deeper understanding of how I developed the approach and the implications for how the approach might be used in practice. The 'taking into account' theme of accountability seems to be the theme which is most difficult to contextualise empirically, since there are currently a number of different stakeholders' views from a provincial government's perspective. Many interviewees argued that it is maybe uncertain which stakeholder's view is the more important to take into account in government decisions. It is at this point that provincial government accountability could be perceived to be weak, with some stakeholders' views not taken entirely into account; for example, those of citizens. Furthermore, it seemed empirically difficult to clarify the degree to which views are to be taken into account.

For example, the majority of government departments do not take into account citizens' views in executing government decisions and activities through their executives, yet many of them argue for the need for citizens' participation in government decisions. All the interviewees argued that citizens' views should be significantly represented in government decisions. They argued that various mechanisms and measures should be used to gather citizens' views and be taken into account before performance plans in government are approved by the legislature. The redress theme of accountability

has been difficult to operationalise using the PATIGAHAR analytical model. Redress remains the important element of the thesis conceptual framework but also it needs to be improved as I found it difficult to operationalise. The difficulty in operationalising redress is clear in question of who should be responsible of redressing accountability between the agents and principals.

The challenge is trying to answer a question of the type: how does redress fit into the other three dimensions of accountability? Redress, in its context, is analysed as a specific section of accountability, addressing how citizens' complaints about substandard public service are to be resolved.

8.3.5. How to improve PATIGAHAR model?

In accessing the degree of accountability it would be ideal to have a specific question on which stakeholder's views should be taken into account and why - and, alternatively, which stakeholder's views must not to taken into account for accountability purposes. Clarity on stakeholders' view to be taken into account would limit the ambiguity on the issue of which stakeholders expect accountability. The redressing of poor public service is currently limited to actions taken by the agent in regard to citizens' complaints. It is difficult to explicitly distinguish 'redress' and 'holding to account' as accountability dimensions. A clear distinction between redress and holding to account may strengthen both theme of accountability. Redress could at times be seen as part of holding account giver to account.

Some research interviewees argued that accountability does not mean there should always be a redress of poor performance. Some evidence from various participants has supported that accountability in certain instances should be analysed from both the perspective of the account giver and account holder. This is to say both the agent and the principal in a principal-agent relationship have accountability responsibilities. As much as the principal expects accountability from the agent, the principal should be accountable to the agent, for example in being clear about what is expected from the agent and what should be taken into account by the agent. However

in the design of the PATIGAHAR model the notion of looking at accountability from both the agent and principal was not considered. As a result the model in certain instances ignored the role to be played by the principal in setting a proper accountability framework for the agent.

In improving the PATIGAHAR analytical model, I would now extend the analysis to cover the role of the principal's accountability as well the agent's accountability. In the thesis there were no obvious instances where the role of the principal's accountability could not be analysed. The clarification of responsibilities of both the agent and principal about to redress accountability may improve PATIGAHAR model conceptually.

8.4. Key issues emerging around the literature on public accountability

Accountability is a concept that has been and is still being explored in the academic literature concerning both the private and public sectors (Mulgan, 2000). There are currently various descriptions in the literature of what accountability means and how it is to be assessed. Accountability is described in part of the literature as a process. Bovens (2007) looks at accountability as a process where there is an audience and an actor giving account to that audience. The audience involves many stakeholders with an interest in the account given by the actor. Behn (2001) argues that accountability is to be defined from the perspectives of both the account giver and account receiver, as the meanings could differ according to the two perspectives. From the holder's point of view, accountability means punishment for not adhering to agreed plans, and for the holder it means expecting explanations for the work done (Behn, 2001).

Stewart (1992) also sees accountability as a process of 'giving an explanation' and being 'held liable'. Farrell and Law (1999) simplify accountability as a process where one party is asked to give explanations for their actions and related conduct. In the various descriptions of accountability there is a common view of

accountability as a process of creating an expectation from both the account giver and the account receiver. Dubnick and Yang (2009) argue that accountability is seen in the public sector literature as a guarantee of democratic governance, yet its meaning is not agreed by all commentators. The exploration of the accountability literature during the course of working on this thesis has brought me to the realisation that there is currently no generally agreed analytical framework to assess accountability in the public sector that can be either replicated or strengthened.

Various researchers make use of different approaches in understanding the concept but less emphasis is placed on how to conceptualise both the assessment and analytical tools that could be used for accountability. The accountability literature, particularly in the public sector, needs to be extended with the purpose of conceptualising an accountability assessment framework. The accountability literature could put more emphasis on giving and receiving an account, for little emphasis is placed on how the expectation for accountability is created; that is, whose views are to be taken into account before an account can be given and received. It should be clear before assessing accountability, who is the account giver and who is the account receiver, but the latter needs also to give an indication of what specific measures will be used in exercising accountability.

Having clarity about whose views are "being taken into account" may help reduce the ambiguities that Hale (2008) argues to exist. Hale (2008) argues that for accountability to be attained there needs to be an explicit expectation of the likely possibility that an account will need to be given. There is a potential for developing the PATIGAHAR model further by taking into consideration challenges noted by the author.

8.5. Research implications for the accountability framework and policies in South Africa

The introduction to this thesis indicated that I will conduct an analysis of performance accountability between provincial government and various stakeholders in two provinces. As a result

this has led me to develop a series of recommendations. I sent these recommendations to all the interviewees who participated in the fieldwork for their comments related to the research findings. In getting the participants comment I am basically aiming to answer the following research question:

What are the implications for strengthening policy and practice in the South African context of public sector accountability?

8.5.1. Recommendations of the thesis with participants' comments

A. Provincial government accountability and provincial citizens

During the interview processes and after an extensive analysis of various participants' views I noted that there is currently a lack of systematic processes in provincial governments towards achieving citizen accountability. In the interview study, the interviewed government and non-government participants included provincial departments' executives, provincial legislature representatives, and auditor general executives, executives from national government departments of public service and administration and performance monitoring and evaluation. Many of these research participants raised concerns including, lack of comprehensive government initiated citizens accountability processes and a lack of citizens' enthusiasm in demanding accountability from government as major weaknesses to citizens' accountability.

Recommendations developed from the analysis

The culture of government in relation to citizens' accountability needs to be developed and clearly emphasised within the provincial government environment. In practical terms a policy and or legislation that encourage government departments through their executives to engage provincial citizens should be developed where at present it is lacking, and should be updated, monitored and evaluated where it exists. The following recommendations are made for processes that should be implemented in the legislation:

Recommendation 1

It should be mandatory that for every quarter of the government spending year to have a team of Executive Council Members (EXCO)

with heads of departments (HODs) from all provincial departments attend a forum or platform where provincial citizens are invited to raise views and engage with their government. In this thesis, I term these platforms and forums as 'Quarterly Accountability Sessions' (QAS). I developed the idea of QAS based on the findings of this thesis. In the QAS sessions both government executives and citizens should discuss issues that are to be 'taken into account' in government performance programs. The proceedings of the QAS should further give provincial government executives an opportunity to 'give an account' to citizens on previously-raised issues and on the general progress of government performance or service delivery. Where necessary, citizens would also be empowered to participate in government decisions and to 'hold executives to account' on poor performance, where evidence exists.

I further recommended that there should basically be four citizens' engagement processes (QAS) for every year of provincial government spending. These processes should be useful in enhancing government accountability to citizens, while broadening citizens' participation in government activities. These processes would be especially important if it was clear that citizens' views were not only listened to but were also 'taken into account' in government programs, while those views that were not taken into account should be indicated during these QAS, with clear reasons being given for not taking them into account. The dates of these four annual QASs should be determined at the beginning of the spending year and made known to all citizens, using various media platforms. The QAS processes might be similar to Izimbizos, but I believe that the QAS process should be legislated and therefore mandatory, and should take place at least four times a year with specific stakeholders participating.

As part of the process of legitimising the QAS, provincial government departments' executives should be further expected to account to the provincial legislature about the implementation of the QAS. Departments' executives, in giving an account to the legislature regarding the QAS, should give details of the extent to

which they QAS process has worked and what hasn't worked, with information on how to improve its effectiveness.

Participants' comments:

Generally all research interviewees support the idea of institutionalising citizens' accountability at all government levels including the provincial level. All those who were asked to comment on the recommendation believe this approach would enhance citizens' participation. They further added that all government departments need to take part in all four QAS by providing details and answers to citizens' questions. It was also further suggested that all the inputs from citizens should form part of government executives' performance contracts, with specific redress measures for poor performance. To support the QASs, some interviewees further suggested that this approach would be better implemented if introduced as legislation passed by parliament and further supported by all political representatives.

Some interviewees made reference to similar approaches implemented by other countries, like 'Barazas' that are implemented in Uganda for citizens' accountability. Many government interviewees thought there are already processes in place that are meant to ensure government accountability to citizens, but they should be streamlined to fit in with this suggestion of QASs. Some interviewees argued, however, that two sessions per spending year might be more practical than quarterly meetings - this would recognise the intense pressure under which provincial governments are working.

Recommendation 2

An analysis of the responses of various research interviewees' on the implementation of Batho Pele suggests that there is insufficient attention by provincial government departments to the implementation of Batho Pele"? My second recommendation is therefore that:

Provincial government departments should have Batho Pele champions (specialists) who monitor and evaluate the implementation of the Batho Pele model. As part of their responsibility, Batho Pele

champions should create awareness both inside and outside provincial government departments about Batho Pele and its purposes. The champion should further see to it that government programs take into account Batho Pele principles. Government departments' executives should be required to give an account annually on the implementation of Batho Pele during their accountability process with the legislature and other constitutional bodies.

Participants' comments:

Government department interviewees argue that the lack of implementing Batho Pele as expected is due to lack of a budget to train specialists and to undertake public awareness campaigns. Even though many support the Batho Pele recommendations they believe that more funds need to be allocated by the legislature to this policy. However, some interviewees argue that despite a lack of Batho Pele specialists, they are able to implement the model in service provision by using processes like Izimbizos regardless of their limitations. The recommendation that executives should give an account annually on Batho Pele implementation was seen as an appropriate measure to encourage further implementation of Batho Pele. Executives should make commitments on how they would implement Batho Pele and be held to account on such commitments. Other interviewees believe that collaboration with other government institutions like the Department of Performance Monitoring and Evaluation would further minimize poor implementation of Batho Pele.

There are interviewees who argue that the implementation of BP is dependent on a change in 'attitude' by many government executives. Some department executives are accused of lacking courtesy in dealing with junior staff, with the result such unbecoming behaviour then transferred to service users and more generally to citizens. Basically government department executives should be central to the implementation and support of BP at all levels in provincial departments.

B. Provincial government accountability to provincial legislatures

The analysis of the views expressed by various government executives, legislature representatives, AG executives and PSC

executives revealed that there are currently uncertainties about the legislature's role with regards to provincial government accountability processes. Some department executives expect members of the legislature to influence their performance plans while some don't. There are further perceptions from government executives that some legislature members are not entirely aware of their functions with regards to government accountability - for example some members do not criticise or reprimand MECs in the house of legislature due to having similar political affiliations. However the legislature executives disagree with some of the issues raised by department executives. The perceptions about uncertainties of the role to be played by members of the legislature in holding government executives to account appear to weaken accountability mechanisms in general between the legislature and provincial government.

Section 114 of the Constitutions of South Africa gives provincial legislatures powers to demand accountability from state institutions in the province. My next recommendation is intended to build upon this constitutional provision and other legislature processes.

Recommendation 3

All members of provincial legislatures should be given a full induction on their role in provincial government and its specific accountability processes. Furthermore, the process of inducting the members of the legislature should take place before they start their five year term in the house, with continuous updating of the training during their term of office. As part of the induction process, the meaning of accountability (i.e. holding government executives to account) and other processes should be clearly made known to all members of the legislature. The context of accountability should also be specified, along with how it can be attained and measured over a period of time. The process of inducting legislature members should also be extended to the provincial government executives that deal with legislature members. The involvement of provincial government executives would minimise uncertainties in relation to the kind of accountability processes that can be expected by both government and legislature.

Participants' comments:

There is generally consensus amongst all interviewees that legislature members need various kinds of support as part of enhancing their ability to hold executives to account. Some interviewees further argue that the current electoral systems in South Africa could be perpetuating the impotence of members of the legislature to hold executives to account. As one interviewee said:

My opinion is that the electoral system is a major disabling system because people do not elect parliamentarians but political parties, hence legislatures and executives end up paying allegiance to the political party that deployed them.

But interviewees from the legislature, in spite of welcoming the recommendation of inducting new members of the house, argued that there are currently processes to support all members in the execution of their functions. Legislature interviewees further argue that the lack of understanding by government executives of the role that legislature members ought to play with regards to accountability could be clarified by this induction process. Other interviewees argued that the current processes that are used to induct legislature members should be reviewed and updated where necessary. Several interviewees argued that at both national and provincial level legislature members are often not well 'equipped' to hold executives to account. As a result, executives take advantage of the legislature members during accountability sessions.

Having such an induction process would provide members of the legislature with much needed support in carrying out their accountability responsibilities.

Given widespread perceptions about the impotence of current provincial legislatures, and the perception that political party members are failing to hold fellow party members to account, I make a further recommendation about legislature processes.

Recommendation 4

Policy or legislation in the house of legislature should make provision for most of the committees to be chaired by members of

opposition political parties. Requiring legislature committees to be chaired by members of opposition parties should be considered especially in cases where the majority of executives leading provincial government departments belong to the same political party as the party holding the majority of seats. Having members of the opposition political parties in such positions would bring a balance of opinions during accountability sessions between the committees' and departments' executives.

Participants' comments:

In all three research interviewee categories (i.e. department executives, legislature executives and accountability institutions executives) there is a general belief that the opposition political parties should be part of accountability processes. But they all disagree with my suggestion that opposition political party members should chair portfolio committees. They make various objections. Some argue that the South African political system has not yet matured enough to allow opposition parties to be constructive as opposed to being oppositional. They believe that basically opposition parties would always want to gain supporters at the expense of the ruling party, if chairing these committees. Other arguments are that it would be impossible to implement comprehensively the ruling party's policies if legislature committees were chaired by opposition parties. One interviewee opposed this recommendation by saying:

'The recommendation is only practical on paper but in reality it would not be possible to implement at legislature level'

Recommendation 5

The process by which the provincial legislature holds government executives to account should make provision for 'conscience' or 'free' voting to enable members of the legislature to recall government executives (MEC) in cases of consistent poor performance or inadequate accountability. In 'conscience voting', members of the legislature are allowed to vote on the legislature motion without being influenced by their party whips or political parties. In this voting process members are allowed to exercise their vote

in line with what they perceive to be appropriate or inappropriate, rather than on party lines.

Participants' comments:

As with the previous recommendation on independent chairs of legislature committees, free voting is seen by those commenting as political tool to enhance opposition parties' objectives. As a result it is not seen as a plausible option. Many of the interviewees cite the lack of political maturity in South African politics. One interviewee gave an example about the recent removal of the local mayor by a vote of no confidence by fellow politicians (Plessis, 2013) but this has led to legislative members being removed from office. The interviewee said:

An excellent proposal but will be difficult to implement in our beloved South Africa. As we speak there are 14 ANC councillors that have been expelled from the ANC because they voted out the ANC Mayor out of office in Tlokwe Local Municipality (Potchefstroom), using a motion of no confidence. But the ANC as a political organisation regards such moves by its councillors as ill-disciplined behaviour and failure to carry out the mandate of the ANC political party.

C. Provincial government accountability to accountability institutions

Recommendation 6

The treasury should create a generic reporting framework of giving an account that covers all the government stakeholders' needs and expectations. This reporting framework would minimise the duplication of reports that many argue is currently the case. Many Government department executives argue that there is in certain instances a duplication of reports for giving an account, e.g. there is a need for specific reports to be sent to national government, and other reports to be sent to the Premier's office, the Legislatures and the Treasury. For accountability purposes the executives argue that this duplicates the process, since the contents of these accountability reports are similar if not the same, and it could be satisfactory for only one reporting path to be required. As a result many executives spent time preparing these

reports that could have been used to enhance government performance and other governance processes.

Participants' comments:

Departmental interviewees argued that a detailed and comprehensive accountability framework would minimise perceived duplications. However, the accountability institutions argue that all reporting frameworks that are currently in place are needed. This is due to different accountability impacts which are sought by various stakeholders. As one of the interviewee said:

Context, process and content are critical when implementing, monitoring and reporting on the work of different departments/institutions in line with their legislative mandates. Strengthening of the planning and operational tools is critical as that will enable streamlining of processes of monitoring and evaluation to optimise the usage of the limited public funds.

8.5.2. Final recommendations in the light of interviewees' comments

My initial recommendations as outlined in the previous section were derived from the research findings, based on various responses in the first round of interviews. The thesis recommendations were then circulated to the interviewees and they have provided their comments. According to these comments, most of the recommendations I have set out in the previous section are reasonable but some recommendations are implausible to implement, either because they are already in place in existing practice (to some extent) or because some are unlikely to implemented in the current political climate in South Africa. I have therefore finalised my recommendations, taking into account the comments of the various respondents, as follows:

➤ **Recommendation which have remained unchanged**

Recommendation A:

As part of enhancing the accountability of provincial governments to their citizens, QAS should be considered as part of other government initiatives on citizens' accountability.

This initiative is supported by a majority of the thesis participants and some suggested legislation to support this initiative. Together with institutionalisation of Batho Pele the initiative would contribute to improving government accountability to citizens.

Recommendation B:

Opposition political party members should be appointed as chairs of the legislature committees.

This recommendation was not favoured by many of the participants. Their objections were mainly based on their perceptions of the strength of political differences between the parties. However, I still believe for the purpose of accountability it is important to allow opposition parties to be more constructive than oppositional.

Therefore, I believe this recommendation is relevant and worth trying, in order to reduce perceptions that the legislature is weak in holding government accountable, as expected in the constitution.

Recommendation C:

The treasury should create a generic reporting framework of giving an account that covers all the government stakeholders' needs and expectations. This reporting framework would minimise the duplication of reports that many argue is currently the case.

There are various reports produced by government departments as part of giving an account. The reports are given to various stakeholders including, legislatures, and treasury, national government and accountability institutions. The contents of these reports should not be seen as duplication of work by department executives.

➤ **Rephrased and improved recommendations**

Recommendation D:

Provincial legislature members should be well equipped through training and having a thorough induction process with regards to the role they play in relation to government accountability - and

government executives should play a role in the training and induction processes.

The initial recommendation suggested that legislature members should be trained. There was overwhelming support for this recommendation from legislature participants. Various department executives participating in this research argued that the role of the legislature with regards to accountability is uncertain. Moreover, a argued for the involvement of executives in the induction of legislature members. I therefore further recommend that in the training and induction process for legislature members, executives of every department should be involved, as suggested by a majority of government executives in both provinces. The involvement of these executives would further minimise any ambiguities about the relative roles of legislature members and government executives in government accountability.

➤ **Initial recommendations which have now been omitted**

The majority of research participants are convinced that the use of 'free voting' as a way of empowering the members of the legislature to hold executive to account would not be effective. Many further argued that not all legislature resolutions are voted on and, as a result, free voting would not enhance accountability as I had suggested. I have therefore omitted this recommendation from the final list of recommendations in this thesis as it is vastly rejected by the research participants who would be involved in its implementation.

8.6. Future research

In this thesis, an analytical framework for government performance accountability was developed and applied to two provincial governments in South Africa. The PATIGAHAR model was used to analyse provincial government accountability based on who is the accountability giver and accountability receiver. Currently there is no common approach to operationalising accountability in the literature. The PATIGAHAR model as developed and used in this thesis for analysing accountability at the provincial government level has proved to be a useful approach which should be further used. However,

the model needs to be further tested, particularly to see whether it holds in wider contexts, e.g. in other countries, at local or national levels (or, indeed, at the level of transnational or international government).

I therefore urge a wider research programme in the public sector to explore how to operationalize public performance accountability through application of the PATIGAHAR model. In particular I suggest further research on both conceptually and empirically analysis on how to operationalise redress in accountability relationship between government and various stakeholders. It is clear that the attainment of redress in any accountability relationship strengthen accountability process. (Sinclair, 1995)

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APPENDIX A: PILOT AND MAIN DATA COLLECTION INSTRUMENT

Pilot topic guide	Updated topic guide	Pilot topic guide	Updated topic guide
Taking into account	Taking into account	Holding to account	Holding to account
Do you think the provincial government/departments ought to involve citizens and other stakeholders regarding the determination of government goals and objectives?	Should the department have a framework that enables consultation with various stakeholders in determining specific performance to be pursued?	What mechanisms are developed by either provincial or national government that allow the community and other stakeholders to hold the government and its officials to account on their	Should the department be held to account for its performance? Why do you say that?
Why is the above mentioned involvement of stakeholders important to the provincial government department's performance?	Does the department have the framework that enables consultation with the various stakeholders in determining specific performance to be pursued by the department?	What are the measures in place that are available to public community and other government services users to influence the provincial government to account on their performance?	Is the department held to account for its performance by the provincial legislature?
Provide examples of some of these stakeholders to be engaged by provincial government (departments) in providing contributions for the activities of the government	Please describe the framework that is used by the department to consult these various stakeholders in determining specific departmental performance to be pursued?	Has these measures been used exhaustively by the government services users and citizens, have such measures been effective in achieving its outcomes?	Are there frameworks in place to ensure that the department can and is held to account for its performance by the provincial legislature?
Do you have any particular examples where this stakeholder engagement has been done well in the province?	Does the above mentioned framework provide sufficient detail process on how these specific departmental performances ought to be attained?	Could you give examples where the above mentioned measures has been used effectively has worked?	What are these frameworks in place to ensure that the department can and is held to account?
How do you think your provincial government is doing regarding the above mentioned stakeholders public engagements?	What in your opinion is missing in the framework which if added can improve department performance and enhance consultation process with various stakeholders?	Do you have any examples where these measures have not achieved desired objectives (has not worked)?	Do you think these frameworks of ensuring the department is held to account are comprehensive?
Is there any example where it has been done badly or it did not satisfy the provincial government or respective departments?	Could these processes on how to attain these specific departmental performances agreed with various stakeholders be changed by the department at any time?	Is there any example where it has been done badly or it did not satisfy the provincial government or respective departments?	Do you know if these frameworks are commonly implemented to the entire provincial government or every department has their own?
Are there any particular methods / mechanisms those have been used for these consultations and were better than others?	In what circumstance do these processes on how to attain these specific departmental performances can be changed? Please provide an example?	Have these mechanisms changed in anyway overtime and what has led to the reform?	How frequent should this process of holding the department to account on its performance take place? And why?
How does provincial government make sure that the results of the consultations makes contributions to the government policies?	Does the result of consultation between the department and various stakeholders also give details on how attainment of departmental performance could be determined?	How has the implementation of these measures affected the provincial government performance in terms of achieving objectives?	Has implementation of these frameworks by the provincial legislature affected the actual departmental performance in anyway?
How these consultations' outcomes are built into the government policies and objectives?			Can you give an example of where the implementation of these frameworks effected changes to the department's performance?

Pilot topic guide	Updated topic guide	Pilot topic guide	Updated topic guide
Giving an account	Giving an account	Redress	Redress
Is provincial government (departments) expected to give explanations for its action or non-actions to the public or any other stakeholders?	Is the department expected to give an account for its performance? And why do you say that?	What are the processes in place in the provincial government to ensure corrective measures are taken in cases where expected services were not	Are there processes in place to help the department to identify poor performance in the departmental performance?
Why does (does not) provincial government have to provide such explanations to the public and other government service users?	Does the department give an account for its performance to various stakeholders?	How provincial government does make aware by the community and services users in case the latter are not satisfied by the services being	What are these processes in place to help department identify poor performance in the department? Describe them please?
Does this process enhance transparency or bring burden to the provincial government (departments)?	In what form does the department give an account for its performance to the provincial legislature?	Who has access to in implementing these measures of ensuring improvement of accountability is achieved?	Does the provincial legislature have access to in implementing these departmental processes to identify poor performance?
Do you think there are proper mechanisms in place (ie. in the provincial government) to allow the smooth process of given such an account?	What specific contents are to be included when the department is giving an account for its performance to the provincial legislature?	How do these measures used to improve government services to the community and other government service users?	Should corrective steps be taken in cases where department performance is deemed to be poor by the above mentioned process?
Could you please describe these mechanisms used by the provincial government to give an account where	Are these specific contents of giving an account comprehensive?	How often has corrective steps (redress) been given? To the satisfaction of those affected?	Is corrective steps been taken currently in your department in case performance is deemed poor?
Whose responsibility is it to ensure that there are proper accountability frameworks (for reporting to the public and other stakeholders) in place for our province and respective departments, and why?	How often does the department give an account for its performance to various stakeholders?	Does the provincial government measure the effect of the redressing on the services?	What specific corrective steps should be taken in case was the performance of the department is regarded to be poor?
How often does the provincial government provide such explanations to the community and other stakeholders?	Do these specific mechanisms allow the department to fully give an account on its performance to the various as well? Why do you say that?	How similar are these measures to those been implemented by the national departments and other provinces?	Are there frameworks in place to allow corrective steps to be taken where departmental performance is poor? For an example, not awarding incentives where promised.
How does provincial government make sure that the results of the consultations makes contributions to the government policies?	Does the national department expect the provincial department to give an account for its performance?	Is there a balance between accountability and being able to provide desired level of services to the community and other stakeholders?	What effect do these corrective steps have in subsequent performance of the department?
Does national government or national treasury expect any similar explanations from the provincial government?	Is so, how is the account on department performance given to the national department?	Do you think government departments are hindered in providing services due to the expectation of them having to provide explanation for any actions they take?	What is the role of the provincial legislature in implementation of the corrective steps in cases where departmental performance is not satisfactory?

APPENDIX B: LIST OF PARTICIPATING INSTITUTIONS

APPENDIX B: Institutions participating in Thesis					
Institutions Participating in the research					
No.	North West Province	No.	Gauteng Province	No.	National level
1	Office of the Auditor General	13	Office of the Auditor General	25	Department of performance monitoring and evaluation
2	Public Service Commission	14	Public Service Commission	26	Department of public service and administration
3	Treasury office	15	Treasury office		
4	Education department	16	Education department		
5	Social development department	17	Health and social development department		
6	Sports, arts and culture department	18	Sports, arts and culture department		
7	Office of the Premier	19	Community safety department		
8	Human settlement and community safety	20	Infrastructure development		
9	Local government and traditional affairs	21	Roads and Transport department		
10	Provincial legislature	22	Local government department		
11	Economic development	23	Provincial legislature		
12	Office of the Public protector	24	Economic development department		

APPENDIX C: LETTERS OF RESEARCH INVITATIONS

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

PARTICIPATION IN AN ACADEMIC RESEARCH (INTERVIEW)

I am currently a full time registered doctoral researcher at the University of Birmingham (School of Government and Society) in the United Kingdom. I qualified as an accountant in 2007 and decided to further my studies abroad and got an opportunity to do so.

My research interests are focuses on exploring government performance accountability and services delivery. I am interested in exploring the extent to which provincial performance accountability is being achieved over the years. This entails identifying the process of determining the respective provincial government departments' strategic goals. I'm also interested in exploring the various departmental measures in place for reporting on such goals. I intend looking at different departments' approaches and later consolidate such to form a provincial analysis. Two provinces in the country would be compared to try and draw an analysis from national point of view.

My research will oblige me to have inputs in the form of interviews with different departments accounting office. This would be in addition to the documented reports and other information available from the departments' information systems. With all that been said I would like to request your time for a face to face interview. The purpose of the interview would be for me to ask you some informal questions related to departments' objectives and other related issues. The depth of some of the questions might not be relevant to you and would appreciate if you could refer me to relevant officials in your department. It is really difficult at the moment to know how long the interview would last, but it is to my interest not to take too much of your time. The intention is not to take more than an hour in an interview.

The research process would be on-going during the duration of my degree which is expected to end in the year 2013.

I would like to emphasise that my researching process does not intend in any way interfering with the departments' and its official operational activities. The final research compilation can be provided to yourselves if a need arises before submission to my examiners. This would purely satisfy yourself that I did not misrepresent your inputs.

APPENDIX D: LIST OF POTENTIAL INTERVIEWEES FROM VARIOUS INSTIUTIONS

APPENDIX D : Institutions participating in the Thesis						
Institutions Participating in the research						
No.	North West Province: Potential Interviewees		Gauteng Province: Potential Interviewees		National leve:Potential Interviewees	
1	Office of the Auditor General	Senior Manager	Office of the Auditor General	Senior Manager	Department of performance monitoring and evaluation	Head of M&E
2	Public Service Commission	Director	Public Service Commission	Director	Department of public service and administration	Chief director of BP
3	Treasury office	Head of Department M&E dir.	Treasury office	Head of Department M&E dir.		
4	Education department	Head of Department M&E dir.	Education department	Head of Department M&E dir.		
5	Social development department	Head of Department M&E dir.	Health and social development department	Head of Department M&E dir.		
6	Sports, arts and culture department	Head of Department M&E dir.	Sports, arts and culture department	Head of Department M&E dir.		
7	Office of the Premier	Head of Department M&E dir.	Community safety department	Head of Department M&E dir.		
8	Human settlement and community safety	Head of Department M&E dir.	Infrastruacture development	Head of Department M&E dir.		
9	Local government and traditional affairs	Head of Department M&E dir.	Roads and Transport department	Head of Department M&E dir.		
10	Provincial legislature	Secretary of legislature	Local government department	Head of Department M&E dir.		
11	Economic development	Head of Department M&E dir.	Provincial legislature	Secretary of legislature		
12	Office of the Public protector	Head of Department M&E dir.	Economic development department	Head of Department M&E dir.		
13	Agriculture and environment	Head of Department M&E dir.	Agriculture and environment	Head of Department M&E dir.		
			Office of the Premier	Head of Department M&E dir.		

APPENDIX E: DETAILED ANALYSIS OF LITERATURE ON ACCOUNTABILITY

1. Government accountability pursued in the thesis

Bovens(2007) describes an accountability measurement tool in which accountability is based on the type of relationship between the 'actor' or 'accountor' ('actor' or 'accountor' are regarded as agents in this thesis) and 'account holder' ('account holders' are regarded as principals in this thesis) within a 'forum' where the account is given. In describing accountability Bovens(2007) developed a structure from which forms of accountability and their relationships between the agent and principals are identifiable. Figure E.1 shows the processes of different components that make up accountability relationships according to Bovens(2007). In Figure E.1, accountability relates to the kind of relationship established between the 'actor' (agent) labelled by '2' in the diagram and 'account holder' (principals) in a forum is labelled by '1' in the diagram.

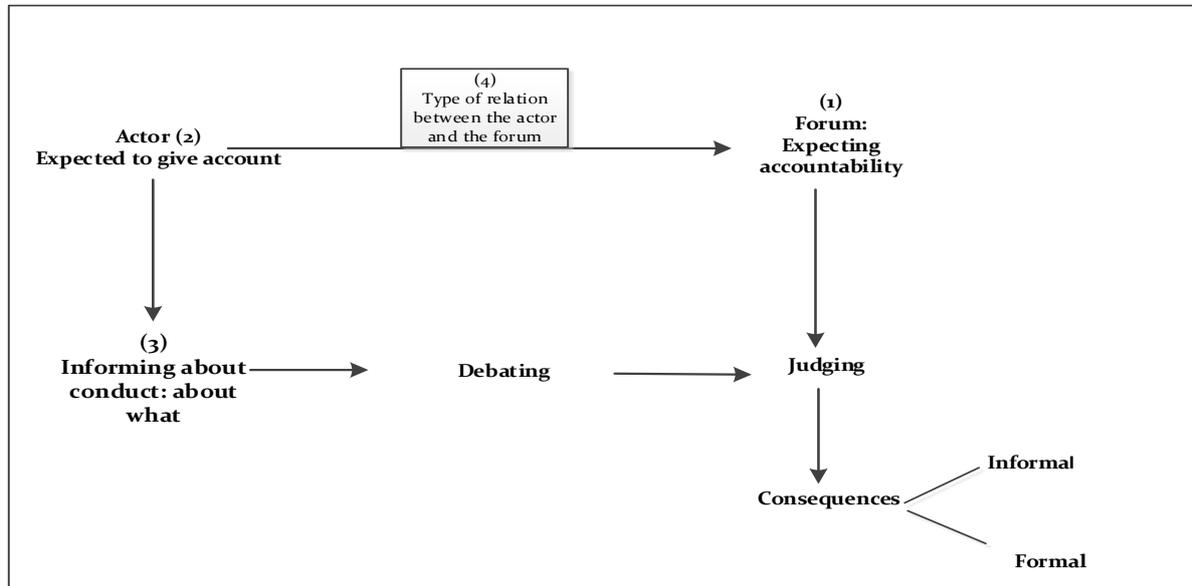
Figure E.1 further illustrates accountability relationships as labelled by '4' and the form of account is expected, labelled by '3' in the diagram. Multiple accountability relationships of this kind build up to create a strong government structure of government accountability. Figure E.1 illustrates the accountability process and Table E.1 describes accountability relationships as they relate to the processes in Figure E.1. In Table E.1, there are four accountability categories in which account holders in forums, actors, conduct and obligations are described. The four categories are, 'A' forum, 'B' actor, 'C' conduct, and 'D' obligations as illustrated on Table E.1. The accountability relationships in the four categories of Table E.1 are given in no particular order. In order to determine the type of accountability relationship to be explored, Bovens(2007) asks four main questions. These questions are illustrated by the connections in the Table E.1.

The questions are asked in the following order:

- 1) Who is expecting account? (Nature of account holder in a forum) (I.e. Principal in the overall framework of this thesis)
- 2) Who is expected to give an account? (Nature of actor) (I.e. Agent in the thesis context)

- 3) For what is account expected? (Nature of conduct)
- 4) Why is an actor expected to give an account to a particular forum? (Type of relations between actor (agent) and forum (principal): nature of the obligation)

Figure E. 1 Accountability process with role players (Actor and Forum)



Sources: Adopted from Bovens (2007)

The answers to these four questions are used to determine the type of accountability relationship to be explored between actor and account holder in a forum. Following a four factor approach to determining which type of accountability to study, is not always straightforward because some accountability types are related to each other. This process does not give an absolute direction to each type of accountability relationship. An accountability relationship can cross categories. If, for example, in category A shown on Table E.1 'administrative accountability' is selected as the forum (of account holder) of accountability this could involve an actor or actors in category B such as public officials and this could apply to conduct in government performance (category C) and obligation required by law (category D). To trace a route through these intertwining's researchers need to be clear about the particular aspect of accountability they are concerned to pursue.

The details of the four categories and questions for determining the accountability relationship are shown in Table E.1. The potential answers to question one are found in category 'A', potential answers

to question two are in category 'B', potential answers to question three are in category 'C' and potential answers to question four are in category 'D'. Table E.1 describes all the categories and potential answers based on Bovens' (2007) approach. For example, the categories: (A,) political accountability to citizens; (B), public official and institutions giving an account (collective); (C) accountability for government performance; and (D), government institutions required by law to give account to citizens on their performance. Highlighting some accountability entries in the diagram is to reflect on accountability being pursued in the thesis. The details description of these accountability entries is given in following paragraphs.

Table E. 1 Types of accountability categories and relationships

Four Accountability Questions	Q1: Who is expecting account?	Q2: Who is expected to give an account?	Q3: For what is account expected?	Q4: Why is an actor expected to give an account to a particular forum?
Category A: Nature of the Forum	<u>Political</u>	Legal	<u>Administration</u>	Professional
Category B: Nature of the Actor	Corporate	Hierarchical	<u>Collective</u>	<u>Individual</u>
Category C: Nature of the conduct	<u>Financial</u>	<u>Performance</u>	Procedural	
Category D: Nature of the obligation	Vertical	Diagonal	Horizontal	

Source: Adapted from Bovens (2007)

In relation to this four questions approach, Bovens (2007) emphasises that it is equally important to identify the participants (accountor and account holder) in the type of accountability being studied. Identifying the participants depends on the context of the accountability relationship which is being explored. In Table E.1 category 'A' forms the framework of each accountability study from which the other three categories 'B' 'C' and 'D' are analysed. If, for example, professional accountability is selected as the framework of a study, the actors could only be individuals in category 'B' because professional accountability involves individuals giving account to the professional body they belong to, but not corporate giving accountability. Another example is say in category A Political accountability is framework, in category B 'Individual' politicians

would be accountable to citizens on government performance (political manifestos) in category c.

1.1. Accountability relationships explored in thesis

Bovens makes use of 'actor and account holder in a forum' as account giver and recipient respectively, but for the purpose of this thesis 'actor' relates to agents from which account is expected by various principals described as account holders in a forum in Bovens' analysis. There are various classifications used within the thesis but they all fall within the principal and agent categories. Table E.2 gives the various roles which are classified as agent and principal in this thesis. To form a clear narrative for the thesis on government accountability, the framework for this thesis is based on performance accountability in category 'A' and this account holder in a forum sets a direction for the analysis performed in this study where various principals expect performance accountability from the agent (actor).

Government accountability in this thesis relates mainly to political accountability in category 'A' as illustrated in Table E.1. As category 'A' represents various types to examine how more accountabilities could create two parallel studies as these types are significantly unrelated.

Table E. 2 Various roles classified as belonging to principal or agent categories

Principal	Agents
'Account holder'	'Account holdee'
'Account receiver'	'Account giver'
'Service users'	'Service provider'
'Forum of account'	'Actor'
'Accountability receiver'	'Accountor'
	'Accountability giver'

Sources: Created by the author

It would also require a wider analytical approach to explore various accountabilities from category 'A' since the accountabilities in category 'A' are indirectly related to each other. In other categories (i.e. B, C and D) the thesis looks at various accountabilities in every category in addition to political accountability from category 'A'. For example performance accountability from government

departments may be studied with financial accountability in category C; it would also appear illogical to look at diagonal accountability without exploring both the vertical and horizontal accountability. In category B, C, and D some accountabilities are interrelated making it implausible to explore the one without the others (for instance, performance and financial accountability are together since government performance is achieved through spending).

Indeed, in the pilot study for my empirical research, the interviewees argued that many South African government institutions consider performance accountability as a by-product of financial accountability. They argued that exploring performance accountability in the provincial government would be difficult if financial accountability is completely ignored. The outcomes of the pilot study further influenced the consideration of performance accountability with financial accountability in category 'C' when necessary.

1.2. Types of accountability for consideration

The next section will provide a detailed analysis of the types of accountability relationships in all of the four categories. Firstly I will briefly cover the types of accountability that are not explored in this thesis. These are administrative, legal, professional and social accountability. I subsequently discuss political accountability, which is pursued by this thesis, albeit within the context of 'performance accountability'.

a. Administrative accountability

In administrative accountability public institutions and officials are scrutinised for compliance with legislation and prescribed frameworks (Bovens, 2007). Government institutions are expected to give an account annually for their use of financial resources and indicate whether they comply with administrative processes (Chan and Rosenbloom, 2010). Independent institutions, like government audit offices (AG) and the public service commission (PSC), conduct checks on whether government institutions have complied with rules and regulations and investigate the legitimacy of use of public finances by government departments. These external institutions further examine whether internal controls are functioning appropriately, making their

findings available to all interested parties including legislative bodies, media, governing bodies and citizens.

In administrative accountability the account holder (AG and PSC) receiving account on compliance can only confirm the circumstance as they exist in a government institution. Administrative accountability can be classified as accountability based on 'progressive public administration' by Hood (1995) while Hood defines progressive public administration as:

"the style of public administration that emerged in the progressive era of the late nineteenth and early twentieth centuries. Accountability depends on limiting corruption and the waste and incompetence that are held to go with it"

b. Legal accountability

In legal accountability, law makers through the courts impose sanctions on government institutions and officials for not implementing policies (Romzek and Dubnick, 1987). The courts of law are mechanisms whereby government institutions are required to act in compliance with the state laws (Bovens, 2007). In cases where government institutions are seen as having not implemented policy requirements a wronged party may approach the courts of law for redress. Legal accountability basically revolves around whether the judicial power is able to hold the executive authority to account (Romzek and Dubnick, 1987).

c. Professional accountability

Professional accountability relates to accountability environments where individual public managers are affiliated with professional bodies. The professional bodies specify codes of conduct for their members to abide by (Freidson, 2007). Professional members who are public managers are often expected to give an account of their individual conduct to their professional bodies. For example, public managers belonging to professional bodies like the South African Institute of Chartered Accountants are required to engage in continuous professional development programs. This accountability takes place directly between individual public managers and their professional bodies (Romzek and Dubnick, 1998). In cases where public

managers are implicated in contravening the code of conduct of their professional body, such members would be suspended or have their membership cancelled.

The professional body acts as an authoritative body that creates the standards by which its members conduct themselves. For example, the South African Institute of Government Auditors is a professional body that prescribes how government auditors are to conduct themselves (SAIGA, 2013).

d. Social accountability

Social accountability involves public institutions, such as government departments and their officials, giving account of their conduct (or performance) to social interest groups, (i.e. churches, charities, civil society groups and other community pressure groups). In social accountability government departments voluntarily account to local groups where these groups consider government to have not fairly represented their interests. Bovens (2007) argues that social accountability does not always yield the expected results for social groups. Social groups and other corporate organisations do not expect poor governance to recur on the part of government and public managers, nor do they expect it to go unresolved due to a lack of accountability. However, due to nature of social accountability, interest groups are limited to demanding and enforcing coherent redress mechanisms.

In addition to the lack of regulatory obligation for government to give account, most social groups have only limited ability to demand an account. A further weakness in social accountability is the lack of frameworks that allow accountable actors to be held to account.

e. Political accountability

Political accountability is also known as public accountability of politicians in government. In this form of accountability, citizens (acting as voters) democratically elect public representatives to lead government institutions (Romzek and Dubnick, 1987). These publicly elected political representatives assume responsibility for providing public services to citizens who award them political power. Citizens

expect in turn that politicians and their political organisations provide public services and give account on the agreed dimensions of performance at given intervals (Romzek and Dubnick, 1987). It is through a cycle (or process) of accountability between different actors that political account to citizens is understood and realised. The cycle encompasses provincial citizens voting for politicians as their public representatives to serve as members of parliament or the legislature.

The members of parliament elect the President and government ministers as political heads of different government departments. Government departments then appoint administrators to perform the day-to-day functions of the government. A process of accountability occurs between different branches of government where the ultimate account on public services is given to citizens. In the process of public accountability, authority and responsibility are delegated to different actors in accordance with the specific accounts of government performance which are expected (Bovens, 2007). Through all these branches of government, account is expected to be obtained by different account holders including citizens, legislatures and others. It is worth emphasising that in public accountability key stakeholders in government accountability are local citizens in relation to local government, provincial citizens for provincial government and national citizens for national government.

1.3. Government accountability explored in the thesis

The main focus of this thesis is to explore the South African government performance accountability in the provincial governments. But in analysing performance accountability other forms of accountability like financial and political accountability are also analysed. In this thesis, accountability framework for performance accountability is political accountability as shown in category 'A' of Table E.1. The focus on public accountability is attributable to the significant role played by provincial governments in providing public service to its citizens. Public services form an integral part of provincial government performance throughout the term of political office. Collective accountability (category B in Table 2.1), which

includes government institutions, officials, and other state agencies, is implemented to enhance public accountability in society.

As mentioned at the beginning of this section that other forms of accountability forms are analysed, collective accountability is also in this thesis. In order to provide public services, the provincial government is allocated taxes that are collected from citizens. Citizens expect public accountability from the government and so naturally seek some indication of whether the funds allocated were indeed used for rendering public services. For many of the government institutions and officials taking part in this research it is almost impossible to separate financial accountability from performance accountability (in category C in Table E.1). In exploring public accountability the views expressed about financial accountability have been compared to performance accountability and are so highlighted.

It is arguable that provincial citizens, the legislature, the national government, and accountability institutions expecting government accountability are in some way able to influence government institutions for accountability purposes. For example if government and its political heads do not account effectively to citizens, citizens may decide not to vote for them in the ensuing elections. Similarly if the provincial government fails to account in a satisfactory way to the provincial legislature then this could lead to reductions, of budgets in subsequent spending years. These two examples of where the account receiver (holder) has power to demand account from provincial government relates to all three accountability relationships in category D of Table E.1: vertical, horizontal and diagonal. It is not easy to separate different types of accountability in all instances, for example, at times in this thesis administrative and public accountability are explored together.

Exploring them together is due to public managers having to give account to bodies such as auditing institutions. Members of the parliament then rely on the work performed by auditing institutions to determine whether political accountability is attained. It is clear from describing the types of accountability that, in all forms, there exists an account receiver (holder) and a giver (actor). As a result

it is necessary to consider the relationship between the principal and agent that is created by the delegation of authority and responsibility. For an understanding of accountability some researchers make use of the well-known principal-agent model (Mayston, 2003). In this model the resource owners are seen as the principals while employees act as the agent appointed to serve the interest of the principal (Mayston, 2003).

The principal has goals and objectives that are delegated, while the employee (agent) is expected to achieve them. The principal-agent model is discussed in detail later in this chapter in section 2.5 principal-agent model and accountability. During the process of data collection for the thesis, research participants (including those playing the roles of both principals and agents) contribute to the research on accountability as practitioners. Interviewees give their understanding and experience on what is government accountability.