

# DEVELOPMENT OF AN ACCOUNTABILITY FRAMEWORK IN THE PUBLIC PROCUREMENT SYSTEM: CASE OF THE EMERGING MARKET

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## Abstract

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The government of South Africa uses citizens' tax money to procure products to meet citizens' needs (Fourie, 2009) in areas such as education, health, road safety, and transportation. Having public service officials who are accountable will improve public administration and ensure a comprehensive standard of living for its citizens (Auditor-General of South Africa [AGSA], 2017). Whenever a public institution lacks accountability, it will have an adverse effect on a country's budget and contribute to poverty, unemployment, and criminal activity. This research aimed to develop a framework to ensure accountability throughout public procurement. A comparison was conducted through a multiple case study, of five departments in Limpopo on the challenges as identified by the Auditor-General. The study provides an understanding of the public procurement dynamics through its collaborative and hybrid nature. It addresses various aspects that enforce an accountability framework, such as internal control, procurement systems, risk management, records management, value for money, and consequence management. Furthermore, adjustments to the South African e-governance procurement system in alignment with best practices found in other countries will save money and time, and procurement officers will be more productive.

**Keywords:** Auditor-General Findings, Accountability, Governance, Procurement, Value for Money

**Authors' individual contribution:** Conceptualisation — A.V.S. and D.J.F.; Methodology — A.V.S. and D.J.F.; Investigation — A.V.S.; Resources — A.V.S.; Writing — Original Draft — A.V.S.; Writing — Review & Editing — A.V.S., D.F., and N.H.; Supervision — D.J.F. and N.H.

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## 1. INTRODUCTION

South Africa became a democratic country in 1994. In almost every area of functionality, Van der Waldt (2016) notes rapid changes in the South African Public Service. As the reform process began in 1995, it was recognized a consistent legislative framework

would be necessary to achieve government procurement reform policy objectives. Priorities of the reform process included promoting good governance and introducing a preference point system that addresses socio-economic objectives.

Therefore, the Constitution of the Republic of South Africa, Act 108 of 1996, provides mechanisms

of fostering public accountability. These mechanisms are such as Parliament, the Public Protector, the Auditor-General, the Public Service Commission, the National Prosecuting Authority, the Special Investigating Unit, and judicial institutions. The focus of this paper is the enforcement of accountability by the Auditor-General. Analyzing the Auditor-General's observations and findings concerning public procurement is presented as a basis for constructing an accountability framework for public procurement processes and a system to be followed by public officials.

Analysing the Audit-General reports of the national and provincial spheres of government from 2016-17 to the 2020-21 financial years, the same findings are consistently reported every year, such as three quotations were not invited, no competitive bidding took place, and inadequate contract management was observed. As a result of poor supply chain management (SCM) procurement practices and non-compliance with SCM legislation, irregular expenditure increased.

The province of Limpopo has also encountered findings such as bids not being advertised for the required period and the threshold for local production not being stated in the bidding documents for the financial year 2016-17 (AGSA, 2017). In the 2017-18 financial year, the Auditor-General found that points were calculated incorrectly and the wrong supplier won the contract (AGSA, 2018). Additionally, deviations were not approved or justified in the 2018-19 financial year (AGSA, 19).

According to the Auditor-General (AGSA, 2017), irregular, unauthorized, fruitless, and wasteful expenditures and misconduct will continue as long as political leadership, senior management, and officials refuse to make accountability a priority. It is impossible for a country to allow its money intended to serve the people to be lost if its environment is weak on consequence management. The Auditor-General (AGSA, 2017) urged from the 2016-17 financial year till the 2020-21 financial year that provincial leadership of Limpopo need to take decisive action in order to enforce tolerance for deviations from SCM processes and to implement consequence management to deter disregard for regulations. In order to ensure that procurement processes are fair, equitable, transparent, competitive, and efficient and that value for money is realised for goods and services procured, an action plan must be designed to deal with repeated instances of non-compliance with the SCM regulations. As stated by the Auditor-General (AGSA, 2018), a net regression in audit findings is the result of the Limpopo Province's failure to fast-track implementation of recommendations made by the Auditor-General and urges that internal audits are performed to review the performance management and monitoring of compliance with legislation. According to the Auditor-General (AGSA, 2020), non-compliance with laws and regulations remains a challenge as a result of repeatedly audit findings that have been attributed to ineffective corrective actions. It is clear from the Auditor-General's reports that fraud, corruption, and maladministration are evident in all spheres of government, despite laws, regulations, policies, procedures, and recommendations from the Auditor-General due to poor political and administrative leadership.

According to the status of compliance with SCM legislation as of the 2020-21 financial year, 37% of the auditees had zero findings, 32% had findings, and 31% had material findings (AGSA, 2021).

Under this context, different authors had already identified some challenges in the public sector prior to 2015 (Kuye & Ajam, 2012) and made some recommendations.

Ambe and Badenhorst-Weiss (2012) describe challenges in SCM such as a lack of knowledge, skills, and capacities, unethical behavior, and fraud and corruption. Additionally, Ambe and Badenhorst-Weiss (2012) identify management-level challenges in SCM, including an over-reliance on centralised procurement systems, inadequate supply chain management policies, and the lack of impact of black economic empowerment. In their solution, Ambe and Badenhorst-Weiss (2012) advocate the need for the education of skills and knowledge via two-model curriculum, which includes general procurement processes in both the public and private sector. To ensure that meaningful governance and procurement strategies (decentralised, as well as centralised) are used for various categories of goods and services, stakeholders should be invited to participate in bid committees (specification, evaluation, and adjudication). In addition, they make mention of previous recommendations, such as the employment of qualified procurement officers, providing training, and implementing internship programs. The 2011 recommendations included developing an effective monitoring and evaluation tool, creating incentives and tools as well as nurturing good leadership.

The aim of this paper is to extend the scope of previous studies and to develop an accountability framework in public procurement in the context of good governance and value for money. In addition, to contextualise international best practices, to describe the essentials of public procurement in South Africa, and to analyse the procurement processes in the Limpopo Province.

The information generated from the study should provide the government with a framework to ensure accountability within public procurement. The progress made within the five departments should also encourage other national and provincial departments to obtain a better audit opinion and to minimized maladministration, fraud and corruption.

The remainder of the paper is structured as follows. Section 2 presents a literature review on the importance of public procurement to minimise maladministration, fraud, and corruption, and to ensure an accountable public procurement system. In Section 3, the methodology and data used for this study are presented. In Section 4, results obtained by analyzing the multiple case study as well as the conceptualization of international best practices are discussed. Section 5 provides a framework for ensuring accountability in public procurement. A conclusion, limitations, and recommendations for future research are presented in Section 6.

## 2. LITERATURE REVIEW

According to Smit (2015), public funds are mainly used to acquire goods and services by the public sector. The statement is referred to by Bolton (2007), who states that since government expenses and expenditures are subject to taxpayers' money,

the public is bound to pay attention to the way that money is spent. Further, Fourie (2009) stresses the importance of using public resources to meet the needs of society and to benefit its citizens. According to Smit (2015) and Fourie (2009), there should be proper procurement rules and policies to regulate public procurement of goods and services and to ensure adequate audit trails.

Key points highlighted in the literature review are the challenges within SCM to serve as reasons to implement a good governance theory in practice that informs accountability. The literature review also distinguishes between responsibility and accountability briefly.

### 2.1. Challenges within SCM

According to Vabaza (2015), the procurement system in South Africa faces challenges related to procurement maladministration, improper and unlawful conduct, failure to declare interests, and poor service delivery.

Throughout the 2016 Procurement Review Report and 2015 Procurement Review Report, National Treasury (2015, 2016) identifies several challenges in procurement, including an unskilled leadership team, a staff shortage, and a high staff turnover rate. Although there was some improvement between the 2015 and 2016 review reports, many problems persisted. National Treasury (2016) states that the Office of the Chief Procurement Officer (OCPO) streamlines easy business-government interactions, which makes executing procurement strategies, enhancing performance, managing supplier relationships, and implementing e-procurement and electronic procurement essential. Despite the fact that Vabaza (2015) asserts that the National Treasury is well aware of the challenges and findings of the Public Protector in South Africa, little is being done to implement the findings. In his article, Vabaza (2015) cites delays in service delivery as an example and advocates that the National Treasury aid in locating restricted suppliers by accommodating officials in rural areas before awarding contracts in order to prevent delays. Ambe (2017) states that South Africa has faced tremendous challenges in public procurement, including lack of capacity, non-compliance with regulations and policies, fraud, and corruption, unethical culture, and inadequate planning, monitoring, and evaluation of SCM. To ensure accountability it is needed to implement the practice or good governance.

### 2.2. Governance theories

Governance theories should take account of governance developments and perspectives, and hence they should include the basic principles of good government. Ekundayo (2017) agrees that the basic principles of good governance must be addressed. Similar to Katsamunskas (2016), Ekundayo (2017) asserts that public governance theory stresses participation, transparency, legal certainty, responsiveness, accountability, effectiveness, equity, and efficiency. Rao (2019) believes that good governance involves much more than performance efficiency in existing government systems and social and economic institutions. Furthermore, Rao (2019) states, it is impossible to attain good governance

without structural changes, a reorientation of a mindset of people, and a widening of the scope of policy formulation. Government functions and services are insufficient to define good governance, which entails much more. It also involves civil society and political parties, as well as other pillars of the State.

Fourie and Jordaan (2007) cite a number of criteria to measure the quality of governance, such as the operational effectiveness of a department managed by a department head. Providing leadership, communicating plans and objectives, and ensuring the establishment and operation of controls are responsibilities of the head of the department. To ensure public interest, management must establish clear objectives and establish a workable ethical framework. It is the manager's responsibility to establish processes, execute operational plans, control risks, and evaluate employee performance. The management team should be equipped with a clear understanding of relevant clients, as well as sound communication on both internal and external levels. Transparency, responsibility, and accountability are essential in management. In addition, supervisors must be competent and provide a span of control. To manage risk, it is necessary to identify, analyze, and mitigate it. An accurate risk management plan needs to be developed. Control activities must be established and implemented. To monitor the quality of control systems, a variety of techniques, including quality assurance, benchmarking, and improving ongoing management techniques, must be employed. An accountable reporting system is essential for the department.

To ensure an effective, efficient, economically, transparent, and fair procurement system, good governance also includes the five pillars of supply plain management as outlined in Section 217 of the Constitution, namely value for money, open and effective competition, ethics, transparency, and accountability. If the price is low and it meets all of the value for money requirements, it should be accepted. To maintain an open and effective market, all potential suppliers must have access to government tender opportunities as advertised in the Government Tender Bulletin. In addition to open and effective competition, suppliers must also be provided with adequate information and time to prepare and submit bids. Ethics must be followed by all parties, mutual respect must be ensured, and fair and reasonable business practices must be followed. Accounting for government actions, plans, and results is part of accountability. Developing the potential of those who have been discriminated against is the path to equity (Ambe, 2017; National School of Government [NSG], 2011).

### 2.3. Responsibility and accountability within public institutions

Flynn (2012), emphasizes that public institutions have an ethical responsibility to the public regarding the procedures that they follow and efficient use of the public funds of resources, and achieving objectives. Flynn (2012) agrees with Van der Nest, Thornhill, and De Jager (2008) that all spheres in the South African government activities are subject to scrutiny by the citizens.

Cloete and Thornhill (2012) explain that accountability can be interpreted in multiple ways. An office-bearer's first responsibility is to perform his/her duties. Officers must be held accountable for their performance. A person must behave responsibly when engaging in their activities or when they come into contact with another person's value and assets.

Kakumba and Fourie (2007) argue that democratic practice cannot exist without political accountability because elected officials and the public administration have mandates that reflect the expectations of the people. Citizens and taxpayers can hold elected officials accountable for the maladministration of public funds. Taxpayers expect that government spending on goods and services will improve their quality of life. In the words of Fourie (2007), administrative accountability covers internal controls within a government structure — standards of public service, incentives, ethical codes, and administration reviews. According to Kahn (2018), managerial accountability involves managers being accountable for the tasks they have been assigned. According to Fatemi and Behmanesh (2012), financial accountability entails the responsibility to account for financial decisions made by managers. In addition, Kahn (2018) indicates that the accountability of public financial managers has the following aspects, such as the responsibilities of accountability, such as being transparent, explaining actions and decisions about finances. When accountability cannot be delegated, for example, the accounting officer is the one accountable for the financial units in his or her jurisdiction. If public funds are mismanaged, then the executive member is held accountable to the legislature, and the legislature is held accountable to citizens and taxpayers. The financial manager is required to report to a higher authority when he or she is accountable for financial matters. Accountable financial managers are those who make decisions, act responsibly, and omit to act.

Kahn (2018) claims that public officials are held accountable for acting in the public's interest and as professionals. As Mack (2019) points out, public accountability also implies that resources have been managed effectively from an administrative and political perspective. Furthermore, public accountability encompasses policy, process, and equity. According to Madue (2017), all spheres should develop public policies to ensure accountability to the public. Furthermore, Madue (2017) indicates that policies have to be developed, but they are also affected by internal and external factors, such as social, economic, technological, and financial factors, along with human resource factors.

### 3. RESEARCH METHODOLOGY

#### 3.1. Methodology

A multiple case study was conducted for this research within a mixed-method approach through the combination of both quantitative and qualitative research approaches and focus on five departments within the Limpopo Province. Using the mixed-method approach has two advantages according to Maarouf (2019). The use of more than one research method enhances or supports the other, thereby ensuring complementary strength. Furthermore, in order to gain a complete understanding of this

phenomenon, different data collection and analysis methods have been used to study the same phenomenon. The five departments were studied from several angles in order to identify the challenges and problems experienced by them that led to the outcomes of the audit reports.

#### 3.2. Data collection

Primary and secondary sources were used to conduct the research. By analyzing secondary information, ontological underpinnings can be justified by audits and annual reports that document the reality of what the Auditor-General found. The underpinnings of epistemology were demonstrated in the findings of this paper that the audit still has weight within the public procurement process.

In the multiple case study, both deductive and inductive (abductive) research methods were applied. A testable conclusion is generated by using known premises in an abductive inference (Mitchell, 2018). Specifically, it is generated by looking at interactions between the specifics and the generals. By collecting data, one can identify patterns and themes, locate these in a conceptual framework, and test the framework with actual data. In addition to theory generation, theory modification may incorporate existing theory wherever appropriate to create a new theory or modify the existing theory. The accountability of public officials was evaluated by analysing relevant literature related to the procurement processes. Literature from practices in foreign countries was used to obtain an expansive understanding of accountability protocols during the procurement process. The secondary data were obtained from government publications, such as the Auditor-General and provincial internal auditors' reports. The primary sources used were semi-structured interviews and questionnaires. Executive management was interviewed semi-structured in the Limpopo Province in five different departments. During the interview process, questions were based on the Auditor-General reports and departmental financial statements. There were questions about value for money, good governance, internal control measures, record keeping, risk management, and the strengths, weaknesses, opportunities, and challenges facing the department. Personnel at the departments completed questionnaires in order to assess issues of behavior, feelings, opinions, knowledge, experience, staff shortages, and system deficiencies. The questions for all of the questionnaires were derived from the written documents of the five departments, such as audit reports and annual financial reports.

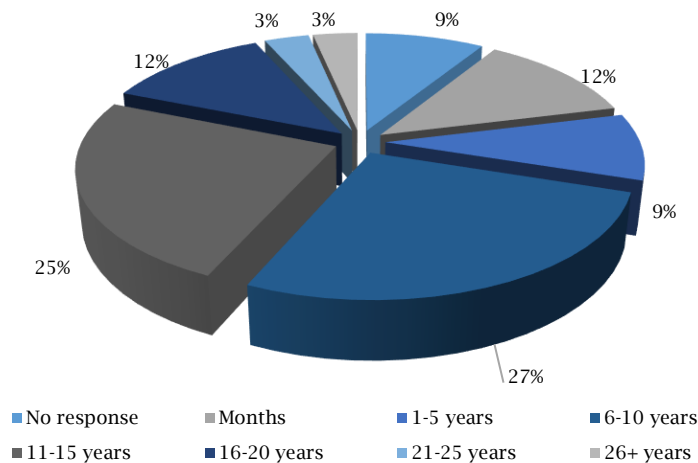
To describe the data and convey some conditions to the readers, descriptive statistics were used with charts and graphs. As a result, the data is to be more easily interpreted as a spreadsheet. The data was captured and summarized per department, and a final summary was done with all the data in one table for importation into a table, graph, or chart. As an example, each respondent was given a number, and respondent information was gathered under the respondent number (Table 1).

The final result after the combination of all departments' information related to the matter under discussion is presented in Figure 1.

**Table 1.** Procurement officer’s personnel information for one department

<i>Personal information</i>	<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
Age	50	56	34	44	44
Gender	Male	Male	Female	Female	Not indicated
Years of experience	2 years	1 month	9 years	4 months	4 months
Highest qualifications	National diploma	Not indicated	Diploma in public relations	Not indicated	Post graduate: Office admin
Rank	SAC	Snr. prov. admin clerk: Grade 3	Provisioning admin officer	Provisioning admin officer	Level 7
Experience in demand					
Experience in acquisition	X	X	X	X	Not indicated
Experience in logistics					
Key responsibilities	Calling out quotations	Calling out quotations	Calling supplier for quotations	Calling out quotations	Receiving of documents
	Capturing of quotations	Capturing of quotations (Logis)	Sending emails to supplier	Capturing of quotations (Logis)	Evaluate quotations and documents
	Checking admin compliance of requisition	Checking admin compliance of requisition	Linking quotations on Logis	Checking admin compliance of requisition	Evaluate those above 30 000
Five words about work	-	-	-	-	Challenging
	-	-	-	-	Stressfull
	-	-	-	-	-
	-	-	-	-	-
Specialised training in SCM	No	No	Yes, Certificate in SCM	No	No
Need specialised training	Yes, management has no specific way of addressing issues here, every day same issues have different solutions.	No	Yes. Need more training on the system.	Yes	Yes. Need training on SCM.

**Figure 1.** Years of experiences of supervisors



Among the steps taken to ensure validity and reliability, interview sessions were conducted and answers were recorded according to the semi-structured questions. A spreadsheet was created by combining separately the supervisor and procurement officer questionnaires per department and then per question.

**3.3. Sampling methods**

In order to achieve maximum variance, the technique of purposeful sampling utilizes maximum deviations and maximum variation. The following five

departments were reviewed in relation to the reasons for their placement under administration under Article 100(1B) of the Constitution of the Republic of South Africa 1996 by a Cabinet decision: The Limpopo Provincial Treasury, the Department of Education, the Department of Health, the Department of Roads and Transport, and the Department of Public Works due to maladministration, fraud, and corruption. Nsiah-Asare and Prempeh (2016) used purposive sampling in a study of polytechnics in Ghana in order to select procurement practitioners and stakeholders to gather information about how value and money can be managed. Furthermore, Nsiah-

Asare and Prempeh (2016) collect information on the level of qualifications, age, years of experience, and qualifications of the respondents so confidence can be generated in the reliability of the data collected and ultimately the findings of the study. The outliers (extreme/deviant) that were used to obtain a better understanding of possible reasons for obtaining audit findings within the procurement process were qualification, experience within the field, the work situation, management, and system-related issues.

Public procurement accountability was explored using three theories (public governance, public value, and the stewardship theory) to analyse the research. For the purpose of this paper, the public governance theory will be outlined. The theory of public governance provides a baseline of requirements that must be in alignment with the various legislations, acts, regulations, National Treasury Instructions, practice notes, and provincial and departmental policies.

## 4. RESULTS

### 4.1. Good governance

South has a variety of legislation pertaining to SCM such as the Constitution of South Africa (South Africa, 1996), and the Public Financial Management Act (South Africa, 1999). Financial activities within departments are audited and investigated through mechanisms in place. In order to ensure accountability, the Auditor-General (South Africa, 2004) issues an opinion regarding departments and recommends implementation or corrective measures. Segregation of duties is ensured by internal measures.

In the national and provincial spheres of government, each department has a five-year strategic plan based on the medium term strategic framework (MTSF) that reports on the departments' outcomes. A procurement plan is derived from the strategic plan and influences procurement activities. All procurements should be performed for the best possible value.

As of 2016–2021, the opinions of the Auditor-General were as follows. A clean audit opinion was given to Limpopo Provincial Treasury for five consecutive years. The Department of Transport and Community Services improved its audit opinion from unqualified to a clean audit opinion for two consecutive years (AGSA, 2021). From a qualified opinion to an unqualified opinion, the Department of Health has improved in the 2019–20 financial year but regressed to a qualified opinion in the 2020–21 financial year (AGSA, 2021). In the 2016–17 (AGSA, 2017) financial year, the Department of Education upgraded its disclaimer opinion to a qualified opinion and still received a qualified opinion for the 2020–21 financial year. Public works, roads, and infrastructure progressed from a qualified opinion to an unqualified opinion in 2019–20 (AGSA, 2020) and still remains with it in the 2020–21 financial year (AGSA, 2021). It was the aim of all departments within the organization to ensure compliance with all legislation and regulations. However, irregular,

fruitless, and wasteful expenditures continue to occur. Fraud and corruption remain a challenge within the departments.

### 4.2. Leadership

An analysis of the study revealed that political meddling continues to be a problem, especially during election seasons. Too many people have too much interest in the process. Voters are bribed by giving orders to friends without experience. Politics play a major role in both the procurement process as well as the appointment of officers in the procurement section. The problem of political meddling is widespread across the nation. Audit findings are the same from year to year, indicating that leadership is not proactive.

A gap in internal control was identified in all five departments during the period from 2016 to 2021 related to "Leadership oversight responsibilities regarding financial reporting, compliance with legislation and regulations, and associated internal control was not adequately exercised" (AGSA, 2021). Despite the high turnover among the chief financial officers (CFOs) within the departments, the findings on leadership contributed to it. According to the management of the departments, Departments of Education and Transport and Community Safety have only employed permanent CFOs during the 2020–21 fiscal year. The Department of Education had assistance from personnel from other departments in the position of CFO. The position of CFO rotates among the directors within the Department of Transport and Community Safety financial directorate. The accounting officer of the Department of Public Works, Roads and Infrastructure (HoD) was suspended for three months without a salary because of fraud and corruption during the interview process.

### 4.3. Internal control

In conjunction with the internal control procedures, management of the Department of Transport and Community Safety responded that the department implemented, such as delegations, an SCM checklist, and quarterly audits performed by the Compliance Unit within the department, the Department of Transport and Community Safety was able to improve its audit opinion for the 2019–20 financial year to a clean audit opinion and obtain again a clean audit opinion in 2020–2021. In addition, a procedure manual on the SCM process was developed and implemented by the Department of Transport and Community Safety. With the implementation of manual budget control forms, the Department of Health improved its internal controls. Through the development and implementation of the Limpopo Provincial Transversal Policy, the Limpopo Provincial Treasury has ensured a clean audit opinion and strengthened the segregation of duties within the department.

### 4.4. Shortages of competent and experience staff

Based on an analysis of age, experience, and qualifications of staff members (supervisors and procurement officers questionnaires), all employees are qualified. Some employees did not indicate

whether the qualifications they have relate to the position they hold. A few employees indicated that this is true, and it was found that some of these employees have education or human resources qualifications, but are responsible for financial activities. It is possible for human resource officers or educationally qualified officers to be trained within procurement, but they might not understand how their responsibilities directly affect the financial statements of their departments.

Vacant positions result in staff shortages in all five of the departments within the acquisition and demand sections. All five departments did not have adequate funds to fill their vacant positions.

Procurement officers are interns who fulfill the requirements of their jobs. In light of the length of time they are employed, interns aren't the best choice. Hence, every two years, new interns must be trained to do the work, and when they are fully capable of doing the job, it is time for them to leave. In addition, supervisors' responsibilities in districts are much greater than those of their counterparts in head offices.

No segregation of duties is also a result of a lack of staff. As a result, procurement officers are more likely to collude with suppliers, take bribes, and engage in fraud and corruption.

Figure 2. Qualifications of supervisors

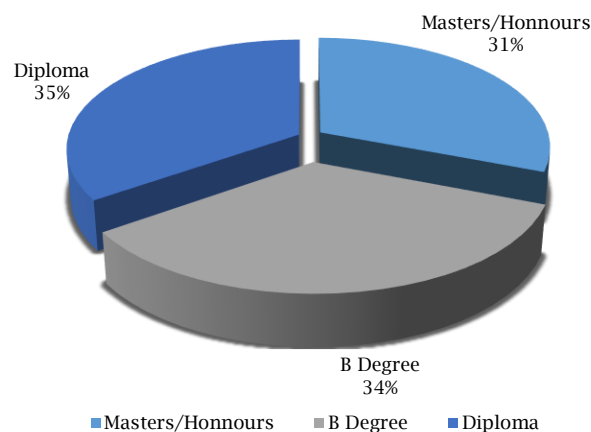
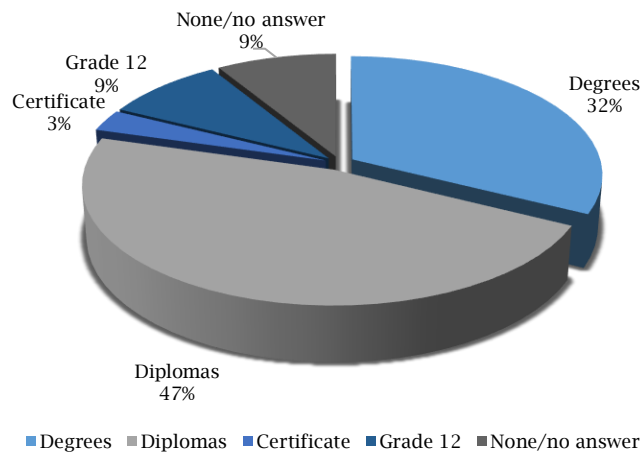


Figure 3. Qualifications of procurement officers



#### 4.5. Records management

Non-preservation of financial records by the Auditor-General not only violates the Promotion to Access Information Act, Act 2 of 2000 (PAIA) (South Africa, 2000) but can also result in irregular expenditures. Due to poor record-keeping for two consecutive years, the Auditor-General disclaimed an opinion about the Department of Education (AGSA, 2017). In addition, the Department of Health received a qualified opinion from the Auditor-General for poor record-keeping. Through improved record

management, the Department of Education went from a disclaimer opinion to a qualified opinion (AGSA, 2017). As part of the Department of Education's effort to make documents available electronically and by hand, documents are now scanned. Documents are stored in an electronic filing system implemented by the Waterberg District within the Department of Transport and Community Safety. As a result of its Auditor-General's opinion, the Department of Public Works, Roads and Infrastructure has not improved and it was discovered that no record system exists and every

department is responsible for its own records. In addition to their clean audit opinion, Limpopo Provincial Treasury and the Department of Transport and Community Safety have a record management system in place.

#### 4.6. Procurement systems

In comparison with six other international countries, South Africa lags behind Australia (Australian Government, 2019), the Netherlands (PIANOo, 2019), Brazil (OECD, 2012), Nigeria (Bureau of Public Procurement, 2019), and Russia (Revizina, Shamirzaveva, & Vasilveva, 2019) when it comes to procurement systems, including Central Supplier Database (CSD) and Logistical Information System (Logis). All five countries have fair, equitable, effective, economical, open, and transparent procurement systems. Citizens are able to register on their procurement systems and submit quotes/bids on demand. Additionally, Brazil sends automatic alerts about tenders and quotations to all suppliers that are registered with their Unified Registration System (OECD, 2012). Canada selects suppliers for quotations (Government of Canada, 2018) if the competitive bid is less than \$25,000, similar to South Africa's threshold of R500,000.00.

##### *Central Supplier Database System*

The Central Supplier Database System (CSD) was implemented to provide a supplier database for government agencies of all kinds. In order to ensure a broad supplier database that provides fairness and equal opportunities to all registered suppliers, the CSD was established (National Treasury, 2016). Online registration is required for all suppliers, and suppliers' information is verified online by departments. Obtaining three or more quotations is a challenging task for departments. The South African CSD system is used to choose suppliers, and the selected suppliers are sent quotation requests. Departments select suppliers according to their own criteria. District officers choose 10 suppliers because they have experienced poorly responsive suppliers, while Head Office selects five suppliers, which receive sufficient response to proceed with the procurement process. Some suppliers complain that they haven't received a request for more than two years because of the high number of suppliers registered on the CSD, while other suppliers receive requests almost daily.

The study found that CSDs are unfair and deter many small businesses from participating. The number of suppliers registered under the same commodity may prevent small and new businesses from becoming suppliers. Furthermore, suppliers are registered for more than one commodity and serve as directors of more than one company. A supplier with more than one commodity and the business receives requisitions more frequently than a small business.

##### *The Logistical Information System*

Logis (National Treasury, 2016) was primarily implemented to serve all departments as a single system that could handle all requests and payments from the moment a request is captured until the moment a supplier receives payment. Orders were captured through the Finest system and

payments were captured through the basic accounting system (BAS), so financial records were incorrect.

In this research, the logistical information system was analysed to determine whether departments experienced any challenges. Users are unable to receive adequate training and assistance from Logis trainers within the Limpopo Provincial Treasury (LPT) and from system controllers within the departments. Lack of training on the system prevents the full potential of the system from being utilized. Due to a lack of knowledge, commitments from the 2018-19 financial year could not be removed from the system. Commitments from closed orders whose suppliers are unable to deliver the products should be deleted from the Logis system. If commitments are not removed, the budget will be impacted.

According to this research, National Treasury should improve the system's functions immediately, to make sure they are used effectively, efficiently, and economically, in order to ensure unnecessary audit findings are avoided. It would be useful to add a function for viewing and amending information to the system. However, despite the flexibility and adaptability of functions, the human error must be corrected every time a capturer makes a mistake, making the entire process need to be redone. It is possible for capturers to make mistakes when selecting a supplier because the same supplier may appear in four places on the system with different Logis numbers, but only one of the four names has valid banking details. Invalid banking details will cause a payment to be refused. In order to capture such a payment, the whole process must be redone and a new order generated. In this circumstance, the capturers, as well as the supervisors, find it frustrating and time-consuming.

#### 4.7. Procurement processes

With regards to capturing all payments for suppliers and essential services, the monthly update of Logis during the first week of the month becomes a challenge for departments. The needs of departments differ due to their core functions. Currently, the LPT contends that the process to create these items takes time and becomes frustrating when an order is needed and the process is lengthy.

The analysis of the six countries revealed that all six countries published their procurement plans at the end of their previous fiscal year for the next fiscal year. As a result, potential suppliers are better prepared to offer products and services in time. By doing this, the departments have the advantage of getting products or services fast and achieving their objectives according to their departmental annual plans with ease.

The openness of the procurement systems in the six countries enables citizens to follow all procurement processes, thereby ensuring consistency in the procurement process. It was found in this study that procurement procedures are inconsistent across the five departments in Limpopo Province. A district officer assists a supplier if a human error was made on the quotation, while a head officer disqualifies a supplier.



Furthermore, contract management is extremely challenging because people do not possess enough knowledge of it. Suppliers are paid after the contract has expired. There is no intention to provide a service with bids made purely for monetary gain. There are no systems in place to ensure that the budget is aligned with the services rendered for any particular project. The procurement process is poorly planned, requests for goods and services are submitted incorrectly, and contracts are extended after the expiration date (AGSA, 2021).

#### 4.8. Value for money

The quality of products or services is also directly impacted by the lack of qualified staff, the training and development of staff, and the decision to implement consequence management.

##### *Quality of products and services*

The five departments in the Limpopo Province that went through market research or benchmarking had excellent results in terms of value for money. Tests at the South African Bureau of Standards (SABS) ensure that the Department of Education's products meets high-quality standards. Although not every product can be tested, the products that have to do with the safety and health of the citizens or officials in the country must be of the best quality. A department of education, for example, tested the quality of sanitisers supplied to schools during the COVID-19 pandemic due to the large number of deaths the virus caused. As part of its commitment to keep traffic officers safe, the Department of Transport and Community Safety tested the bulletproof jackets before giving them to officers. In addition to a poor product or service delivery to the citizens of South Africa, poor quality products from suppliers are also classified as fruitless and wasteful expenditures.

##### *Training*

Legislation, regulations, and policies are not always well understood by officers, therefore training is necessary. A number of staff members (management, supervisors, and procurement officers) reported that they require training on an ongoing basis due to the ongoing changes in the procurement process. Limpopo Provincial Treasury, the Witwatersrand University, and the National School of Public Governance are among the providers of training to departments. During the study, staff members who attended information management training but never qualified resulted in fruitless and wasteful expenditures. Members of staff fail to submit their portfolio of evidence (POE) and thus are not qualified. In these situations, training becomes a fun activity and a treat instead of a way to enhance their abilities at work.

##### *Consequence management*

Management of consequences is more than just punishment. It is also a reward for excellence. In cases of fraud and corruption, criminal charges

may also be brought against officers or suppliers, as is the case, for example, with the on-point tender of 2011 issued by the Department of Roads and Transport. Punishments may be sanctions including suspension without pay, dismissal, or deductions from salaries of employees. A court case in South Africa can last years. Recent political interference has resulted in these cases being withdrawn or becoming very quiet. A further challenge is that in South Africa, people who steal taxpayers' money usually use taxpayers' money to defend themselves against accusations. Therefore, there is no return on investment, only more losses. As a result of the Anti-Fraud and Corruption Unit set up by the Department of Transport and Community Safety, cases against departmental officers and suppliers were resolved much faster. A Financial Misconduct Committee was also appointed by the department to investigate and recommend disciplinary actions against officers who violated SCM policy. The Anti-Fraud Unit and the Financial Misconduct Committee have meant that officers are more mindful of their actions during procurement procedures.

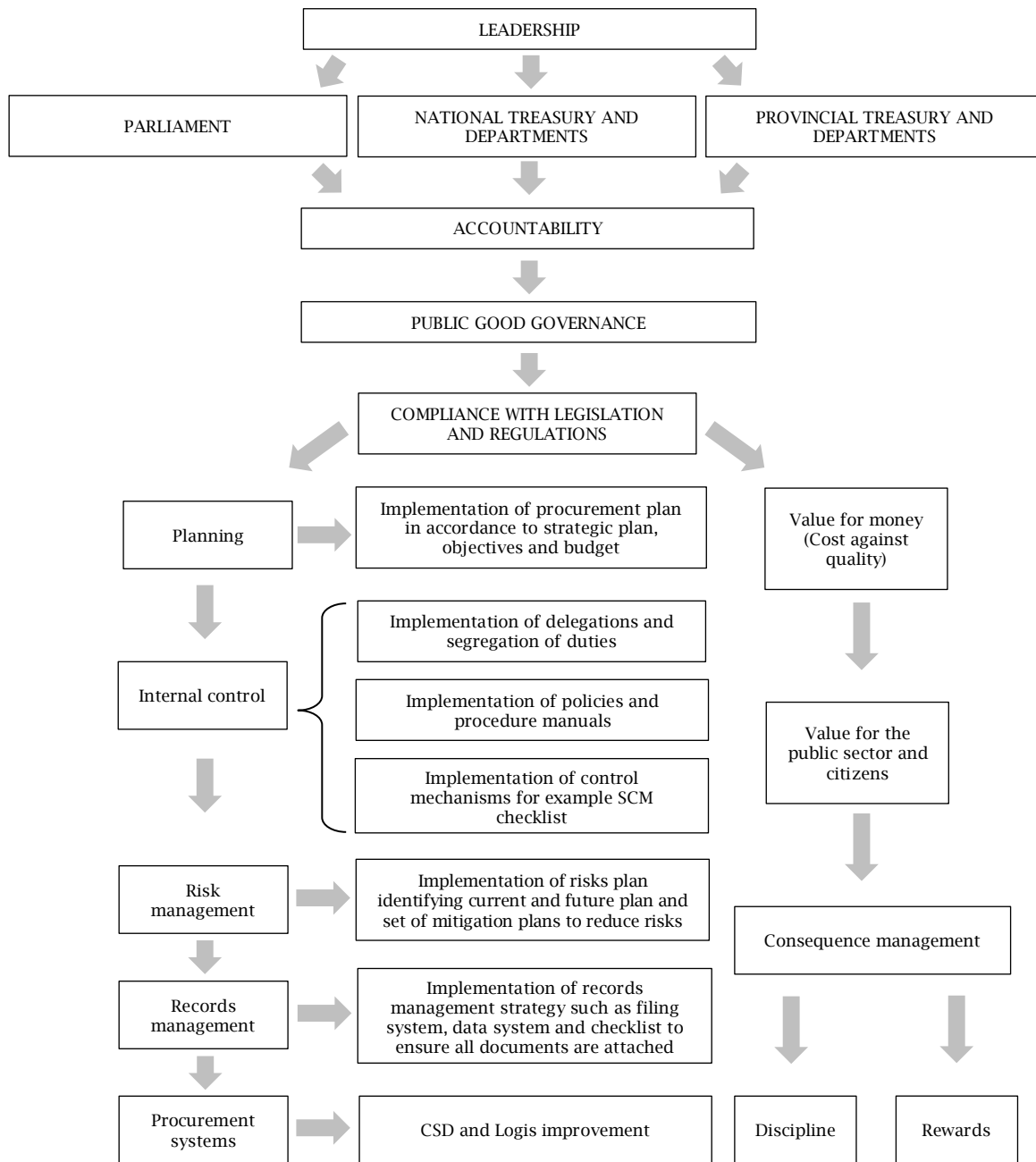
As part of the Brazilian government's procurement process, the Comptroller Generals Office monitors atypical situations across departments and does cross-checks, identifying challenges in the procurement process on a daily basis. Supply chain management process audits are undertaken quarterly within the Department of Transport and Community Safety, similar to Brazil.

## 5. DISCUSSION

A government must account for how they spend public funds, make money, and decide policies that affect its citizens (Danwood, Nijzink, & Nijzink, 2012). That is what a framework of accountability is based upon.

A framework for accountability is composed of several components. In the first instance, these components are essential to building a framework and in the second instance, they inform the development of an accountability framework. Dwyer (2017) and Newfoundland Labrador (2019) provide an overview of the components of an accountability framework. Dwyer (2017) stresses the importance of a strategic and deliberate accountability framework. Understanding the organization's objectives, environmental factors, and culture is essential. Additionally, Dwyer (2017) believes that traditional views of accountability, such as controlling what is controllable and taking corrective action when something goes wrong, are gone and have been replaced by setting realistic expectations and establishing links between activities and outcomes. Newfoundland Labrador (2019) acknowledges that there needs to be a link between activities and outcomes, but it also outlines the objective of new initiatives, as well as roles and responsibilities for the department.

Figure 4. Accountability framework for public procurement



Parliament/politicians, national and provincial treasuries, and all their departments can be grouped under leadership. It is each of these groups' responsibility to ensure accountability within their respective institutions. South Africa still has problems with political interference. Prosecutions for fraud and corruption against politicians can last for years, with taxpayers paying for the legal fees and expenses. It is imperative to inform citizens of their legal right to report incidents via accessible hotlines. In addition, good governance and accountability can be enhanced by improving leadership within departments. By not using a template for financial statements, the department creates the impression it is concealing fraud and corruption. To maintain transparency and openness

in all financial transactions throughout the fiscal year, the department head (accounting officer) must insist that the financial statement format be used. There are structures in South Africa that should be used to implement appropriate leadership and to eliminate political meddling, but nothing is done.

To ensure accountability as well as consistency between departments (head offices) and their institutions, we recommend all departments adopt procedure manuals aligned with their core functions, which describe how procurement management processes will take place. To ensure accountability, planning, internal control, risk management, records management, and the procurement systems are vital for ensuring compliance with legislation.

## 5.2. Planning system

Institutions are required to ensure that their procurement plans are implemented and maintained in accordance with their annual report and strategic plans. Therefore, it is deemed irregular and unauthorised to purchase goods and render services in violation of the policy for procuring goods and rendering services.

## 5.3. Internal control system

Internal control involves the implementation of delegations, segregations of duties, policy and procedure manuals, and control mechanisms aimed at ensuring compliance with legislation and regulations, which ultimately leads to accountability.

It was concluded that institutions should establish delegation instructions to clarify the level of accountability for staff members. Furthermore, the institution's delegation system must be reevaluated yearly, and all financial officials must sign off on the delegations. In the long run, non-segregation of duties will lead to fraud, corruption, and bribery. Therefore, institutions should avoid one-man shows, in which one person is responsible for all activities. The study noted that all five departments have implemented the Limpopo Provincial Treasury Transversal Policy. The Department of Transportation and Community Safety also developed a step-by-step manual explaining how the procurement process works. As a control measure, an SCM checklist is used to ensure that each step in the process is completed as per the procedure manual. The adoption of the SCM checklist improves transparency and openness as no maladministration, fraud or corruption can be hidden. To promote transparency, openness, and accountability, it is recommended that national and provincial departments develop their own procedures manuals and SCM checklists.

## 5.4. Risk management system

It was discovered that departments adopt risks, however, maintaining and mitigating risks on an ongoing basis is difficult. The result is that every national and provincial department as well as their institutions must be constantly alert and anticipate future hazards. Minimizing risk promotes accountability.

## 5.5. Records management system

The non-availability of records leads to irregular expenditure due to the fact that when a document is not available for auditing, a department conceals maladministration, fraud, and corruption from the procurement procedures and payment of suppliers. Consequently, all national and provincial departments should implement an electronic system as a backup system for financial information and as a filing system. The implementation of an electronic system reduces the problem of misfiled and lost papers, which results in unnecessary irregular expenditures. Additionally, implementing an SCM checklist ensures that all procurement and supplier payments are bound together into one report and are available for auditing to the Auditor-General.

## 5.6. Procurement systems

It is not just about using systems such as CSD and Logis to process procurement requests until the product is delivered. Acquisition of goods and service procurements are among the components of procurement systems.

The CSD is used by all departments in the province to source suppliers, whereas the Logis system is used to produce and print orders, and make payments to suppliers. Rather than being confined to a department or a province, these problems have become a national concern. Thus, National Treasury must review the system since it is the initiating and maintaining institution.

### *Central Supplier Database system*

The study found that the CSD system disadvantages small businesses, so it is recommended that system developers include a block function into the system. Registration on the system involves recording the identity numbers of the directors who run the company when a supplier registers. The system should prevent a firm from registering under a different business name when the same identification number appears on the system for the same commodity (security services).

A block function can be easily constructed. In the BAS and Logis systems, for example, duplicating invoice numbers are already prevented. Invoice numbers cannot be used twice for the same supplier. It is suggested that providers should not be allowed to register more than two commodities simultaneously using this system. A block and commodity restrictions will benefit more suppliers since they will be able to trade with the government. Having suppliers understand that if they fail to respond, they will not be given an opportunity to do business with the same department, will also help to ease the issue of non-response.

Moreover, the Treasury system developers might enhance the system so that it makes it easier for departments to obtain three quotes from suppliers who meet specific criteria. South Africa's CSD system is comparable to that of Australia, Nigeria, and the Netherlands. One of the main differences between South Africa and the other three countries is that the entire procurement procedure is conducted online. Additionally, all documents, information, and requirements associated with the whole procurement process are posted on the system. Upon entering a request into the system, a "pop up" or "link" appears on the suppliers' systems or in their emails.

South Africa's procurement system is decentralized, while those in foreign countries are centralised. A solution to the problem of decentralization may be created by requesting that providers within a specific geographic area respond to the question. Email links can be sent to suppliers who have registered with addresses in that area. A serious supplier will ensure that a reasonable quote is received by the department by playing this role. In order to increase value for money, suppliers will become more competitive and will ensure that their quotes and deliveries align with specification requirements. Moreover, the difficulty faced by the procurement process in resuming due to supplier non-response will be minimised. A quote should be able to be submitted by any user within

the specified location and the database for that commodity. No additional quotes are accepted after the quote period ends. On its request for quotes, the department might also mention that it will be considering the first 10 or 20 quotes and that once the entire range of proposals is received, the link will be closed. Suppliers will also be encouraged to submit their bids sooner rather than later by this method. When quotes are obtained through the system, discrimination and favoritism are eliminated.

#### *The logistical information system (Logis)*

According to the outcomes of the study, Logis system operations need to be improved, particularly when a data capturer fails to capture the information correctly, in order to avoid order cancellations. Logis system users must be more rigorously trained in order to make the most of the system's features.

On the black screen, certain operations and inquiries are performed, while others are accomplished on the Logis Portal. All notices can only be viewed by current Logis users who have logged into the Portal system. It is common for some officials to conduct inquiries around the black screen system without being informed of the most recent circulars, instruction notes, or mitigation of difficulties with specific operations on the system, as well as amendments to legislation pertaining to SCM. Developers of the National Treasury's Logis system are urged to post messages on the black screen when users log in, which would improve communication between Logis users.

### **5.7. Value for money**

The value of money is not only cost-effective but also has to do with the impact it has on the social and the environmental sector. The following recommendations are made based on the findings identified related to value for money.

#### *Quality of products and services*

Services provided by the public sector are influenced by the quality of items purchased from suppliers. Public sector organizations in South Africa must ensure that the goods and services they offer are of high quality if they hope to provide a high level of service to their citizens. Measures should be taken to ensure products and services are of high quality. During the interview process, it was revealed that some sanitisers do not contain at least 70 percent alcohol, as required. Education Department tests products at the SABS before releasing them to schools and other institutions. This suggests that SABS test the quality of the equipment that affects the safety and health of South Africans and department employees.

South Africans' satisfaction with their services is also impacted by a lack of staff. A majority of the five departments examined in this study are experiencing workforce shortages, based on the findings of this study. Although two-year internships could reduce poverty, departments would gain more from permanent hires. The department should consider making interns permanent employees. Furthermore, departments should be structured in a pyramidal manner, with procurement management at the top and procurement officers at the implementation level with the most members. There was a pyramid at the district level, but at the head office level, it was upside-down.

#### *Training*

Lack of training can also contribute to inadequate service delivery. It is necessary for officials to undergo more training in order to use the full functionality of CSD and Logis. As a result of a lack of planning and unnecessary contract extensions at the last minute, the Supply Chain Transversal Unit in Limpopo Provincial Treasury demands more contract and project management training to ensure that procurement processes are planned ahead of time and in compliance with legislation, regulations, and policies. The tender for a contract that ends in December, for example, must be advertised six months prior, starting in July, in order for suppliers to submit bids, evaluation committees to review and verify providers' abilities, and contracts to be written.

#### *Consequence management system*

Discipline and reward are both methods of dealing with consequences. Australia honors outstanding procurement officers. Due to the fact that there are many issues with mismanagement, fraud, and corruption in South Africa when government money is used, this is not a possibility at the present time. South Africa's national government, as well as its provincial governments, must penalize officials in this regard by imposing sanctions. By implementing consequence management, we can reduce irregular and unauthorised expenditures, waste, and make our expenditures more accountable. A commitment letter stating that officers will complete the training and submit their POE may help minimize unnecessary and wasteful expenditures. This can be done to reduce unnecessary and wasted costs due to officials attending training as a social event and not for educational purposes. A person who fails to complete or submit his or her POE is fully responsible for all expenditures. A complete list of expenses includes the cost per person paid to the presenting organization, as well as food, lodging, and travel costs if claimed by the officer, as well as remuneration for the number of days the officer attended the event. A commitment letter is of no use if officers fail to submit their POEs, because consequence management is not implemented. This issue should be taken very seriously by departments. Since funds have been misappropriated and government personnel have adopted a wasteful and fruitless approach, government authorities are not able to spend money on wasteful and fruitless expenditures.

Due to the COVID-19 pandemic expenses, South Africa is currently experiencing budgetary constraints. Several provincial and national government departments will benefit from the establishment of a section to combat fraud and corruption, as well as a committee to prevent financial misconduct. As a result of the new consequence management program, officers will not only be able to complete transactions faster, but they will also be more cautious during the procurement process. After evaluating the financial implications of the COVID-19 pandemic, the study recommends that government agencies inform officials and citizens of the telephone numbers of South Africa's call centers and hotlines so they can report fraud and corruption anonymously. The National Anti-Corruption Forum, the Presidential

Hotline, and the Public Protector are national hotlines and call centres. In addition, the Public Protector is tasked with probing government maladministration. The Province of Limpopo also has its own hotline to report fraud and corruption, and the Office of the Premier has a Directorate of Integrity Management, which monitors, assesses, and promotes fraud and corruption. Government departments should post these hotlines and call centre's in their procurement offices so that officials, suppliers, and customers can reach them.

It is necessary to impose sanctions on suppliers and authorities involved in fraud or corruption. The LPT's blacklisting of suppliers is inadequate. It is common for suppliers to have more than one registered business, and they may continue to supply items under different names. Non-compliance notices are issued to particular departments without much of an impact on improving the situation. If departments continue to abuse, commit fraud, or commit corruption, the Limpopo Provincial Treasury must rethink its control methods. Funding may be withheld from departments at the provincial and national levels of government.

## 6. CONCLUSION

The procurement system in national and provincial departments is not accountable, as found by the Auditor-General opinions with findings. Public institutions and citizens of South Africa suffer from fraud, corruption, and maladministration in the procurement system. During the case study, the five

departments chosen for the study shared their best procurement practices. Contributing to the research are theories such as public governance that promote accountability. A few issues in the case study related to training, staff shortages, and the improvement of procurement procedures are addressed by the stewardship theory. In terms of public governance planning, internal control, risk management, records management, procurement, and consequence management are all interconnected as chains. In the event that a link in the chain breaks or a link fails because of implementation or maintenance, accountability will decline, and maladministration, fraud, and corruption will again surface in national and provincial departments. Although maladministration, fraud, and corruption will never be eliminated, these systems can be implemented in order to encourage accountability to reduce them to a bare minimum. Further, the government can ensure an equitable, fair, efficient, effective, economical and transparent procurement process by increasing transparency and openness.

A limitation to the study is that due to the fact that not all national and provincial departments implemented the Logis system at the same time, no extrapolating conclusions were made as a full population.

A further study can be conducted examining how to improve and combine the CSD and Logis systems to guarantee that it is user friendly and meets all of the requirements to be a fair, open, transparent, effective, efficient, economical, and accountable procurement system.

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