




Ethical nexus: Navigating organisational dynamics for enhanced compliance in municipal procurement processes

**Authors:**

Ayanda Jam¹ 
 Mohamed Bayat¹ 
 Tando Rulashe² 

Affiliations:

¹Department of Applied Management, Administration and Ethical Leadership, Faculty of Commerce, University of Fort Hare, Alice, South Africa

²School of Development Studies, Faculty of Economics, Development and Business Sciences, University of Mpumalanga, Mbombela, South Africa

Corresponding author:

Ayanda Jam,
 ayandajam@gmail.com

Dates:

Received: 09 Dec. 2024
 Accepted: 12 July 2024
 Published: 12 Aug. 2025

How to cite this article:

Jam, A., Bayat, M. & Rulashe, T., 2025, 'Ethical nexus: Navigating organisational dynamics for enhanced compliance in municipal procurement processes', *Journal of Local Government Research and Innovation* 6(0), a225. <https://doi.org/10.4102/jolgr.v6i0.225>

Copyright:

© 2025. The Authors.
 Licensee: AOSIS. This work is licensed under the Creative Commons Attribution License.

Read online:

Scan this QR code with your smart phone or mobile device to read online.

Background: The democratic breakthrough in South Africa brought hopes of improved living conditions, particularly through local governments responsible for service delivery. However, despite strict regulations, public procurement in South Africa remains vulnerable to corruption, leading to significant financial losses. Poor compliance with procurement laws and weak financial management within municipalities further exacerbate inefficiencies.

Aim: This article examines how ethics affect compliance with municipal procurement regulations and seeks to identify strategies for improving accountability in local government procurement.

Methods: A quantitative case study approach was adopted, with data gathered via questionnaires from municipal procurement personnel. Multi-level modelling was employed to analyse the data and interpret findings on compliance challenges.

Results: The study revealed that poor financial management, ethical shortcomings and weak organisational structures are key drivers of non-compliance. It also identified strategies to improve procurement practices by focusing on ethics and accountability.

Conclusion: Enhancing ethical governance and strengthening organisational frameworks are essential for improving procurement compliance and reducing corruption in South African municipalities.

Contribution: This research provides insights into the ethical challenges in municipal procurement and offers practical recommendations to promote compliance and transparent, ethical governance.

Keywords: ethics; public procurement; local government; professionalism; compliance.

Introduction

The root problem affecting the local government is the state of inactivity or inaction to curb the high level of poor adherence to legislation and regulation, poor audit outcomes, supply chain management (SCM) contraventions, unauthorised irregular expenditure as well as futile and inefficient expenditure. Furthermore, evidence suggests that the root cause of these challenges is fixated on poor municipal financial management and poor financial performance (Auditor-General of South Africa [AGSA] 2014). Procurement enables the government to deliver services to communities. Public procurement is crucial in ensuring that the basic needs of the communities are met by the government. Public procurement is defined in various ways by scholars. Ambe and Badenhorst-Wiess (2012:245) argue that public procurement is recognised as a career that plays an imperative role in managing public resources efficiently, and its significance has been acknowledged by many countries. It is also an area that is vulnerable to mismanagement and corruption. They further say that the South African procurement management system is highly regulated at all levels of government and state enterprises. Public procurement is very crucial in the development of the country. In this article, public procurement management is understood as the process used to acquire goods, services and works (by producing entities) using public monies.

In the context of municipal governance, nestled within the broader South African landscape, emerges as a captivating case study unveiling the intricate dance between ethical quandaries, organisational intricacies and the imperatives of compliance within procurement frameworks.

Note: The manuscript is a contribution to the themed collection titled 'Innovating Governance: Revolutionizing Local Government through Innovative Research and Practices' under the expert guidance of guest editors Dr Tando Rulashe, Dr Kutu Ramolobe, Prof. Pandelani Harry Munzhedzi and Dr Sareesha Pillay.

With a tapestry woven from systemic deficiencies, including lax adherence to legislative mandates, regulatory protocols and ethical precepts, the municipality grapples with a multitude of hurdles, from disheartening audit outcomes to breaches in SCM, unauthorised expenditure and the misallocation of financial resources, as meticulously documented by the AGSA (2014). These tribulations, deeply entrenched in a morass of fiscal mismanagement and lacklustre financial stewardship, conspire to erode operational efficacy, corroding public trust and impeding the efficacious delivery of vital services. Scholars such as Ambe and Badenhorst-Wiess (2012) shine a spotlight on the indispensable role of public procurement in the delicate orchestration of resource allocation and service provision within the governance matrix. Public procurement is very important because it is responsible for handling public money and needs to be done carefully to avoid mismanagement and corruption.

In South Africa, procurement processes are closely monitored by various levels of government and state organisations. To succeed, procurement needs to follow ethical rules, be well-managed, and stick to the laws. By skilfully navigating this complex web of factors, municipalities can overcome significant challenges that hinder effective procurement processes, thereby strengthening transparency, accountability and public trust in governance mechanisms. It is essential to strategically align ethical principles, organisational dynamics and regulatory requirements to create an environment that promotes ethical procurement practices and supports sustainable development goals. Through concerted efforts aimed at imbuing the organisational culture with the ethos of integrity and compliance, municipalities can transcend the shackles restraining procurement processes, thereby heralding an era of enhanced service delivery and societal well-being.

Problem orientation

The local government is mandated to ensure that citizens are provided with sustainable delivery of services, encourage social and economic development and deliver democratic and responsible government. Procurement enables the government to deliver services to communities. Public procurement is very crucial in ensuring that the basic needs of the communities are met by the government. Procurement is however marred by serious challenges of non-compliance with regulations among others. The Auditor-General identified the state of inactivity or inaction to curb the high level of poor adherence to legislation, poor audit outcomes, SCM contraventions, unauthorised irregular expenditure as well as futile and inefficient expenditure as the root problem affecting local government (AGSA 2014).

Challenges of non-compliance with legislation in procurement create a trust deficit between the municipality and communities because the citizens do not receive services that they expect from the municipality. The citizens also believe that the municipal officials abuse their hard-earned tax.

Mafunisa (2001) and Pillay (2017) found that lack of knowledge, lack of relevant skills, lack of capability and capacity; poor or no compliance with procurement systems, accountability, fraud, corruption and unethical behaviour add to the diverse procurement problems facing South Africa.

The study seeks to address the problem of non-compliance with legislation in municipalities.

Arguably, developing a culture that promotes high ethical standards in the financial sector of the South African municipal governance, would result in improved compliance with a municipal regulatory framework. One scholar, Matsiliza (2013:109) argues that 'ethics has to do with the presentation of moral standards to people's behaviour'. This study adopts the definition of ethics by Fourie et al. (2018:228) which says, '... ethics are rules and principles that should monitor the morality of everyone'. The Auditor-General's Report found the following on poor compliance with the regulatory and legislative framework:

The procurement process of the municipality shows that some of the tender bidders submitted quotations which were approved without being put through the municipal system to assess if the contractors are not either municipality employees or conflicted in any manner. The supply chain management processes were flouted as no sufficient or appropriate audit evidence was found that showed that all extensions or alterations to contracts were accepted and permitted by a suitably delegated official. This process is a prerequisite by Municipal Finance Management Act (MFMA) and another municipal regulatory framework. (AGSA 2016:17)

The root problem affecting the local government is the state of inactivity or inaction to curb the high level of poor adherence to legislation and regulation, poor audit outcomes, SCM contraventions, unauthorised irregular expenditure as well as futile and inefficient expenditure. Furthermore, evidence suggests the root cause of these challenges is fixated on poor municipal financial management and poor financial performance (AGSA 2014). Evidence in the preliminary literature identifies the AGSA as the only entity in the public service that audits compliance in municipal government; however, this is in light of the existence of other role players that are responsible for monitoring compliance such as internal audit units, the officer responsible for compliance and various national departments and entities with a coordinating role within government, namely the Treasury and the department responsible for municipalities (Monkam 2011). As a result, all the entities have been found wanting, about the vast challenges that face the local government sphere. The problem is that internal municipal entities and various role players entrusted with the responsibility to monitor and evaluate compliance, fail to implement Auditor-General recommendations and ensure compliance with procurement legislation.

Conceptual and theoretical disposition

Ethics

Mafunisa (2001:335) argues that ethics includes norms governing the moral behaviour of workers within an institution concerning human behaviour, the right or wrong of a particular action and the values related to the right and wrong of the motives and purposes of such action. On the other hand, Sibanda (2017:322) argues that ethics is a normative science that aims at stating the way human beings ought to behave, rather than an empirical science that attempts to describe the way things are (and) the way things behave. The United Nations Practitioner's Handbook (2006:4) defines ethics in two ways; ethics are the moral principles governing or influencing conduct, and further cites an Oxford definition of ethics as the branch of knowledge concerned with moral principles.

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

Communities have better livelihoods when local governance is driven conscientiously by ethical policy. Fourie (2017:469) argues that ethics and integrity in public service strengthen public trust and good governance and underpin the responsibility of civil servants to take responsibility and use and develop all resources in the most economical, efficient and effective manner. Thus, he classifies eight important ethical elements that regulate unfavourable behaviour, which incentivise progressive conduct by public officials. These elements include political commitment and effective legal frameworks, efficient accountability mechanisms, viable codes of conduct, professional socialisation mechanisms, supportive civil service conditions, central ethical coordinating bodies and an active civil society. In addition, ethics play an important role as they control and guide behaviour while managing other elements of the infrastructure (Fourie 2017).

Ethics guide and rule the conduct that we aim to live by. Like people, organisations operate according to ethical standards and codes that are determined by analysing the way their employees act and behave, and not by the images they paint themselves to be. The importance of ethics in procurement is that staff represent the organisation when dealing with suppliers; thus, superior ethical behaviour is important to

foster long-term relations and establish supplier goodwill; in essence, an organisation cannot claim professionalism in the procurement process without referring to its excellent ethical norms (Ndolo & Njagi 2014).

Unethical behaviour in municipalities

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

Unethical conduct is transgressing accepted rules, principles, norms, code of ethics, etc. This is a disease that can be traced from time immemorial. It is the violation of ethical principles or values such as being honest, integral, responsible, observing dignity and or being respectful (Hanekom et al. 1987). This conduct has adverse consequences for clients and investors of the municipality. Tsebe (2011:22–23) says '... anything that is construed as unethical conduct includes protection, concealment of invalidity. Lack of responsiveness to customer need, delay in performing assigned duties, inefficiency and manifestations of inefficiency, corruption, incompetence, fraud, bribery, sexual harassment, nepotism; quick money'.

Unethical conduct in SCM manifests through non-competitive or unfair procurement processes, improper contract management, awards to employees' next of kin, awards to employees of state agencies and lack of documentation for awards (Mazibuko & Fourie 2017:109). They are further convinced that unethical procurement processes prevent good governance as well as effective and efficient service delivery.

Scandals involving public servants have captured the world's attention. Most of these scandals are because of the unethical conduct of public officials. Unethical conduct has been defined '... as an act or behaviour that violates one or more principles of the ethical system' (Hanekom, Rowland & Bain 1987:153). Service delivery is negatively affected, and clients are disadvantaged by 'unethical conduct which is the result of the transgression of the accepted rules, norms, and codes of ethics, as officials are often tempted to participate in fraud and corruption to enrich themselves' (Shava and Mazenda 2021:3).

What is considered unethical behaviour includes protecting and covering up an incompetent person. Lack of responsiveness to customer needs; delay in performing assigned duties; inefficiency and manifestations of inefficiency; corruption; incompetence; fraud; bribery; sexual harassment; nepotism (Tsebe 2011:22–23). Leaders must play their role of promoting ethics in local government. Mafunisa (2001:335) argues that, municipal managers should play a pivotal role in upholding ethics; where a municipal employee is found to be involved in unethical conduct, the remedy lies in the provisions of the *Constitution of the Republic of South Africa, 1996 (Act 108 of 1996)*, as well as the Code of Conduct as provided as schedule 2 in the *Local Government: Municipal Systems Act, 2000 (Act 32 of 2000)*. The municipal manager's role in enforcing the Code of Conduct is the major one.

Public procurement in South Africa: A branch of supply chain management

Public procurement in South Africa serves as a critical component of the broader framework of SCM, particularly within the context of local government and other spheres of government (Budlender & Singh 2008). This intricate system involves the acquisition of goods, services and works by public entities, aiming to ensure transparency, fairness and value for money while contributing to socio-economic development and transformation agendas (Arrowsmith & Linarelli 2012). This process becomes a strong pillar in the realisation of policy objectives and the ability of the government to fulfil its constitutional and developmental mandate. Within the local government, public procurement plays a pivotal role in the delivery of essential services to communities, ranging from infrastructure development to social welfare programmes. The *Municipal Finance Management Act (MFMA) of 2003* and its subsequent amendments provide the legal and regulatory framework guiding procurement practices at the municipal level, emphasising principles of accountability, efficiency and integrity (Budlender & Singh 2008).

Similarly, other spheres of government, including provincial and national departments, adhere to legislation such as the *Preferential Procurement Policy Framework Act (PPPFA) of 2000* and the *Public Finance Management Act (PFMA) of 1999* (Pillay 2019). These legislations articulate the processes for tendering, bidding and contract management, with a particular emphasis on promoting local supplier development, empowerment of historically disadvantaged individuals (HDIs) and fostering competition. Despite the regulatory mechanisms in place, public procurement in South Africa faces numerous challenges. Corruption, inefficiency, consequence management and lack of capacity within procurement agencies have been persistent issues, undermining the credibility and effectiveness of the procurement process (Charitou 2017). The irregular awarding of tenders, collusion among suppliers, political interference and instances of bid-rigging have tarnished the reputation of public procurement, leading to public distrust and disillusionment.

Moreover, the fragmentation of procurement functions across different government entities has resulted in duplication of efforts, increased administrative burdens and inconsistencies in procurement practices (Budlender & Singh 2008). Coordination and harmonisation of procurement processes remain elusive goals, impeding the achievement of optimal outcomes in terms of effective, efficient and economical use of public financial resources, quality assurance and service delivery. However, amidst these challenges, there have been notable successes in South Africa's public procurement landscape. The establishment of centralised procurement agencies, such as the National Treasury's Office of the Chief Procurement Officer (OCPO), has enhanced oversight and standardisation of procurement processes across government departments (National Treasury 2017). Initiatives promoting e-procurement platforms and electronic tendering systems have improved transparency, accessibility and efficiency in the procurement cycle.

Furthermore, the implementation of preferential procurement policies, such as Broad-Based Black Economic Empowerment (B-BBEE), has facilitated the inclusion of marginalised groups in economic opportunities, fostering greater equity and inclusivity in procurement outcomes (Pillay 2019). However, this has also come with a lot of challenges. Strategic partnerships with the private sector and civil society organisations have also contributed to innovation, capacity-building and best practice sharing within the procurement domain. Public procurement in South Africa constitutes an integral component of SCM, particularly within the spheres of local government and broader governmental entities. While facing significant challenges related to corruption, inefficiency and fragmentation, there have been commendable successes in enhancing transparency, promoting local supplier development and advancing socio-economic transformation agendas. Continued efforts to address systemic weaknesses, foster collaboration and leverage technological advancements will be essential in realising the full potential of public procurement as a driver of sustainable development and good governance.

Demand management as the initial phase of SCM (see Figure 1), is pivotal in aligning SCM officials with end-users to maximise value for money (Livhuwani 2012). It involves scrutinising needs to ensure the ideal inflow of goods and services in terms of quality, quantity, place and timelines. Livhuwani (2012) emphasises the importance of examining specifications linked to the goods and services to be delivered. Acquisition management, as outlined by Malinga (2007), focuses on meeting preferential procurement policy objectives through specific contracts. This phase involves planning market approaches, assessing total costs of ownership, compiling proposal documents and evaluating recommendations. Logistic management, as defined by Hugo (2002), encompasses the efficient utilisation of resources throughout the product or system lifecycle. It ensures timely resource allocation and adherence to logistics elements for effective resource spending.

Badenhorst (2005) further elaborates on logistics management, emphasising its role in preparing, executing and monitoring the flow and storage of raw materials to meet customer requirements. Disposal management involves decision-making regarding the disposal of outdated or non-usable assets. Livhuwani (2012) underscores the importance of proper disposal methods, which may include donations, auctions or destruction, with accounting officers empowered to make disposal recommendations. Monitoring SCM performance is crucial for assessing adherence to procedures and achieving objectives (Lamberti 2005). National Treasury RSA (2004) highlights the significance of SCM performance in achieving goals, complying with standards and ensuring consistency with government policy. Risk management, as outlined by Fourie (2007), involves understanding departmental objectives, identifying potential hazards, assessing risks and implementing programmes to minimise them. It is essential for adapting control mechanisms to changing operational environments and ensuring accountability and transparency in risk assessment and mitigation processes. It can be deduced that effective demand management and acquisition, logistics, disposal and risk management are integral to achieving optimal performance in SCM. These phases require meticulous planning, adherence to regulations and proactive risk mitigation strategies to ensure efficiency, accountability and value for money in procurement processes.

Legislation regulating municipal procurement

The public procurement and ethics in public procurement are highly regulated by the government. These legislations regulate the conduct of public officials in procurement. Munzhedzi (2016:3) asserts that there are statutory and regulatory frameworks outlining the basic requirements in the area of SCM and preferential procurement, which enable national ministries and state and local governments to develop regulations and systems that can expand and develop the structure. However, public procurement is largely decentralised to individual ministries, states and municipalities, exposing individual government agencies to mismanagement, fraud and corruption. South Africa generally has an extensive legal framework to deal with corruption (Munzhedzi 2016).

This section of the study will be underpinned by regulations and legislation that govern the ethical conduct of procurement officials and procurement in general in the public sector.

The 1996 Constitution of the Republic of South Africa

The 1996 *Constitution* underpins this study, mandating the governance framework for South African municipalities. Munzhedzi (2016:3) notes that Section 217(3) requires national legislation to guide the implementation of procurement policies. Section 217(1) prescribes fairness, impartiality, transparency, competitiveness and cost-efficiency in procurement processes (Munzhedzi 2016:3).

Ethical public procurement, as the Constitution mandates, is foundational and is supported by Section 195, which outlines key principles:

- High standards of professional ethics.
- Efficient, economical use of resources.
- Development-oriented governance.
- Fair and equitable service provision.
- Government accountability.
- Transparency through accessible, accurate information.

These principles guide municipal procurement officials in ensuring fairness and efficiency, thereby reducing corruption and bias.

Public Finance Management Act (1999) and Municipal Finance Management Act (2003)

These laws are crucial for reinforcing accountability and transparency in municipal governance. They ensure sound financial management of government resources, focusing on transparency, accountability and effective revenue management. Section 76(4)(c) of the PFMA, derived from Section 217 of the *Constitution*, empowers the National Treasury to set procurement rules (Muzhedzi 2016). The PFMA promotes efficient financial management, modernises systems and combats corruption (Livhuwani 2012). The MFMA extends these principles to municipalities, aiming to maximise efficiency and prevent unethical conduct like fraud and nepotism (Livhuwani 2012; Muzhedzi 2016).

Local Government: Municipal Structures Act 117 of 1998

This *Act* establishes the three categories of municipalities: Metropolitan (A), Local (B) and District (C). It defines their functions and powers and regulates internal structures and office-bearers.

Local Government: Municipal Systems Act 32 of 2000

This *Act* promotes social and economic upliftment by defining the municipality's role in collaboration with local communities and officials. It emphasises public participation and ethical conduct among councillors and staff. The law fosters development-oriented governance, setting standards for planning, performance management and resource mobilisation. Municipal employees must act with integrity and transparency, avoiding conflicts of interest and disclosing any benefits from municipal contracts.

Municipal integrity management framework

The Local Government Anti-Corruption Strategy (LGACS) outlines the Municipal Integrity Management Framework, which promotes good governance, ethical leadership and anti-corruption efforts. Municipalities must ensure community participation, providing clear, accessible information on budgets, planning and performance. This framework fosters transparency, integrity and accountability in service delivery (Yusuph, Gouhua & Abeid 2016).

Public Service Act, 1994 (103 of 1994)

This *Act* governs public sector employees' conduct, promoting ethical behaviour and managing conflicts of interest. Public servants are prohibited from engaging in outside employment without permission, ensuring ethical procurement practices.

Preference Procurement Policy Framework Act No. 5 of 2000

Section 217(3) of the *Constitution* calls for a framework for preferential procurement, which the *PPPPFA* implements. The law promotes policies favouring previously disadvantaged groups, including Black, Coloured and Indian people (Muzhedzi 2016).

Public Administration Management Act, 2014 (Act No. 11 of 2014)

This *Act* ensures ethical conduct in government by managing conflicts of interest and prohibiting officials from conducting business with the state. It regulates financial disclosures and establishes the Ethics, Integrity and Discipline Technical Assistance Unit to enforce these standards.

The consequentialist theory of ethics

Consequentialism, as elucidated by Aylor (2015), is a moral principle that assesses the outcomes of actions in terms of their contribution to the greater good. This perspective posits that the moral worth of an action is determined by the level of benefit it generates towards a positive outcome. There are two main variations of consequentialism: act consequentialism and rule consequentialism. Act consequentialism entails evaluating each action to ascertain its contribution to the overall good without rigid procedural guidelines, relying solely on social benefits for decision-making (Aylor 2015). However, ethicists argue that while act consequentialism may be suitable for monetary decision-making in the absence of regulations, its broad and general nature limits its applicability as a comprehensive moral principle. On the other hand, rule consequentialism necessitates consulting a set of rules to determine the best course of action for achieving societal benefits. In this approach, moral decision-makers select the rule that is expected to produce the most favourable outcome for a given situation (Aylor 2015). The rule itself becomes the focal point of decision-making, serving as an end rather than merely a means to an end. This highlights the distinction between act consequentialism, which focuses on individual actions, and rule consequentialism, which prioritises adherence to established rules for ethical decision-making.

Suikkanen (2009) identifies two key elements within the consequentialist theory. Firstly, the axiological element allows options to be ranked based on the aggregate value of their consequences. Secondly, the normative element stipulates that an act is considered right only when there are no alternative options that offer a greater evaluative ranking (Suikkanen 2009). Additionally, Nwadiugwu (2015) characterises consequentialism as a normative ethical theory concerned with determining right and wrong actions based on their outcomes,

offering insights into addressing ethical dilemmas. In summary, consequentialism provides a framework for evaluating the moral worth of actions based on their consequences. Whether through act or rule consequentialism, the aim is to promote the greatest overall good. However, the debate continues among ethicists regarding the applicability and limitations of each approach in guiding moral decision-making.

Research methods and design

The research was conducted in Raymond Mhlaba Municipality (RMLM); one of the five local municipalities in the ADM. Raymond Mhlaba Municipality has 23 wards and a population of 151 380 about 72% of which lives in rural communities and farms. Communities of this rural municipality live below the poverty line and are heavily dependent on service delivery for their livelihood. They face infrastructure development problems, high unemployment and poverty (Raymond Mhlaba Local Municipality, 2017/2022, IDP). Raymond Mhlaba was chosen because the Auditor-General reported that unauthorised, irregular, fruitless and wasteful spending had accumulated as a result of violating the law. Maape (2017) is of the view that sampling is a method of choosing a fixed number of instances from a bigger population to apply the set to generalise to the bigger population; the chosen case is referred to as a pattern populace or only a pattern (Maape 2017:43). It is chosen considering a portion of the smaller number of units of the population as representatives or having particular characteristics of that total population. It is a small group with which generalisation is done for the larger population. Sampling is made to make inferences about a large population from a smaller one. The sampling frame included RMLM managers, employees, councillors and suppliers. These were affected and involved in the procurement process in RMLM. A sampling frame represents the individuals who are likely to be included in the individuals selected in the sample selection process. Therefore, a sample was not drawn from the entire employees of RMLM but from employees who are working in SCM and the management entirely which includes the Municipal Manager, Executive Managers, head of the SCM section and the employees working at SCM.

The researchers used a probability sampling technique for this study, more specifically simple random sampling. Adwork (2015:96) defines simple random sampling as a form of probability sampling that assigns numbers to the units that make up a population. The risk of random sampling is that potential respondents with relevant information about the study will be excluded. This can occur in under-sampling situations. For this study, all persons who were part of the population class had an equal chance of being selected. The summary of the sample is hereunder.

The researchers in this study used a quantitative approach to measure, classify and analyse variables in numerical form to draw inferences and conclusions while testing the magnitude and strength of relationships. Creswell (2014:4) defines it as a method of testing objective theories by

examining relationships between variables. As they can usually be measured with instruments, the enumerated information can be analysed using numerical techniques. Primary data were collected through a questionnaire from the Municipal Manager, Section 57 managers, SCM officials, Mayor, councillors and suppliers of the municipality as stipulated in Table 1. The probability sampling method was used to select the sample. The researchers also examined various reports, policies and strategic planning documents related to implementing procurement policies.

Ethical considerations

Ethical clearance to conduct this study was obtained from the University of Fort Hare Research Ethics Committee (No. REC-270710-028-RA Level 01).

Results and discussion

The study sought to understand the relationship between ethical behaviours and public procurement in South Africa, by using quantitative research principles and strategies. It sought to test the following hypothesis:

- H1₀**: Ethical Behaviour does not mediate the relationship between professionalism and compliance with the public procurement process.
- H1₁**: Ethical Behaviour mediates the relationship between professionalism and compliance with the public procurement process.
- H2₀**: Ethical Behaviour does not mediate the relationship between enforcement and compliance with the public procurement process.
- H2₁**: Ethical Behaviour mediates the relationship between enforcement and compliance with the public procurement process.
- H3₀**: Ethical Behaviour does not mediate the relationship between conflict of interest and compliance with the public procurement process.
- H3₁**: Ethical Behaviour mediates the relationship between conflict of interest and compliance with the public procurement process.

TABLE 1: Study participants.

Job title	Population	Quantity per section	Reason for selection
Raymond Mhlaba Municipality			
Mayor	1	1	Political Head of the Municipality
Members of the municipal council	46	10	Members of the council are responsible for the oversight of the municipality.
Municipal Manager	1	1	Accounting Officer of the Municipality
Chief Financial Officer	1	1	Is responsible for the overall functioning of the section.
Head of Supply Chain	1	1	Supervises the Supply Chain Officials
Supply Chain Management and Finance Officials	20	10	Officials responsible for the implementation of the SCM regulations
Suppliers of the Municipality	-	10	Supply the goods and services of the municipality

SCM, supply chain management.

The study aims to explore how ethical behaviour may act as a mediator in the relationships between professionalism, enforcement, conflict of interest and compliance with public procurement processes. The study sought to uncover whether ethical considerations play a direct role in adherence to procurement regulations or whether they mediate the influence of other factors such as professionalism, enforcement mechanisms and conflict of interest on compliance. In essence, it aims to provide insights into the complex dynamics of procurement practices and the role of ethics in promoting transparency and accountability in public procurement.

Model path analysis

The ethics–compliance–procurement performance model proposed in the research has four key levels of relationships. Level one classifies the direct relationship between the dependent variable (Ethics) and three independent variables (alignment to acts, policies and best practices; professionalism and conflict of interest). Level two recognises the direct relationship between the dependent variable (Compliance) and three independent variables (alignment to acts, policies and best practices; professionalism and conflict of interest). Level three sees the mediation effect of ethics on the relationship between the dependent variable (Compliance) and three independent variables (alignment to acts, policies and best practice; professionalism and conflict of interest). Finally, the last level identifies the relationship between procurement performance relative to ethics and compliance with the procurement process. Path analysis is presented in Figure 2.

According to Fairchild et al. (2009), the goodness of a model is determined by the predictive power of its independent variables. This is reflected by the coefficient of determination. Also, Fairchild et al. (2009) explain that R-squared is an overall measure of how much of the variance explained is because of the independent variables and/or included mediators. A reading from Figure 2 shows that the independent variables explain all the dependent variables very well. Combined variance explained by independent variables (alignment to acts, policies and best practice; professionalism, conflict of interest and ethics) to the dependent variable 'compliance' is (AlltoAct; Conflict; Profession => Compliance; $R^2 = 0.682$ (68.2%). The combined variance is explained by independent variables (alignment to Acts, policies and best practice; Professionalism and conflict of interest) to the dependent variable 'Ethics' is (AlltoAct; Conflict; Profession => Ethics; $R^2 = 0.696$ (69.6%). Finally, the combined explained variance of Compliance and ethics on procurement performance is (Ethics; compliance => ProcPerf; $R^2 = 0.396$ (39.6%). Next is the path coefficients analysis of the direct effect of independent variables on dependent variables.

Ethics-compliance-procurement performance model (direct effect) testing

Goodness-of-fit assessments were presented in the previous section, and the components were found to predict the dependent variable. A preliminary analysis of direct

relationships follows. Results for the direct effects of relationships are shown in Table 2.

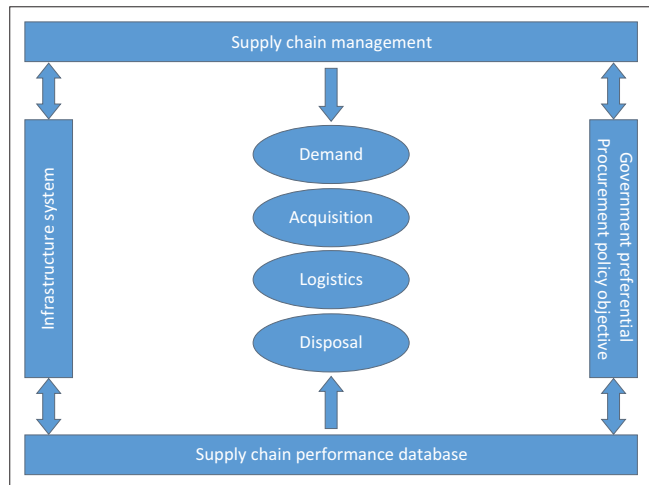
Assuming a 95% level of significance where $p \leq 0.05$ and $t > 1.96$, the results presented in Table 2 reveal that eight of nine relationships presented in the ethics–compliance–procurement performance model are significant. Seven relationships indicate a significant positive relationship, signified by a positive beta coefficient. Of those relationships that have a p -value of less than 0.05 and a t -value of more than 1.96, only one relationship between conflict of interest

and ethics (Conflict -> Ethics) shows a significant negative relationship. The direction of this relationship is signified by a negative Beta coefficient ($\beta = -0.279$; $t = 4.691$; $p = 0.000$). Only one relation between conflict of interest and compliance showed an insignificant relationship ($\beta = -0.252$; $t = 0.781$; $p = 0.475$). Although the negative Beta coefficient suggests a negative relationship, this relationship is ignored because it is not statistically significant on both $p \leq 0.05$ and $t > 1.96$. Next is an analysis of total indirect effects.

Ethics–compliance–procurement performance model (total effect) testing

To continue with understanding the model relationships and the possibility of the mediation effect of ethical behaviour on compliance with the procurement process, it is important to analyse the total indirect effects of the independent variables on the dependent variables. The indirect effects signify the contribution of the mediator variable to the independent variable to cause a change (positive or negative) in the dependent variable. The total indirect effects of the ethics–compliance–procurement performance model are presented in Table 3.

Assuming a 95% level of significance where $p \leq 0.05$ and $t > 1.96$, the analysis of the indirect effects of independent variables on the dependent variables in the presence of the mediating variable is presented in Table 3. The results show that all nine sets of relationships in the ethics–compliance–procurement performance model are significant. Seven relationships indicate a significant positive relationship,



Source: National Treasury Republic of South Africa, 2004, *Supply chain management guide*, National Treasury, Pretoria

FIGURE 1: Supply chain management models.

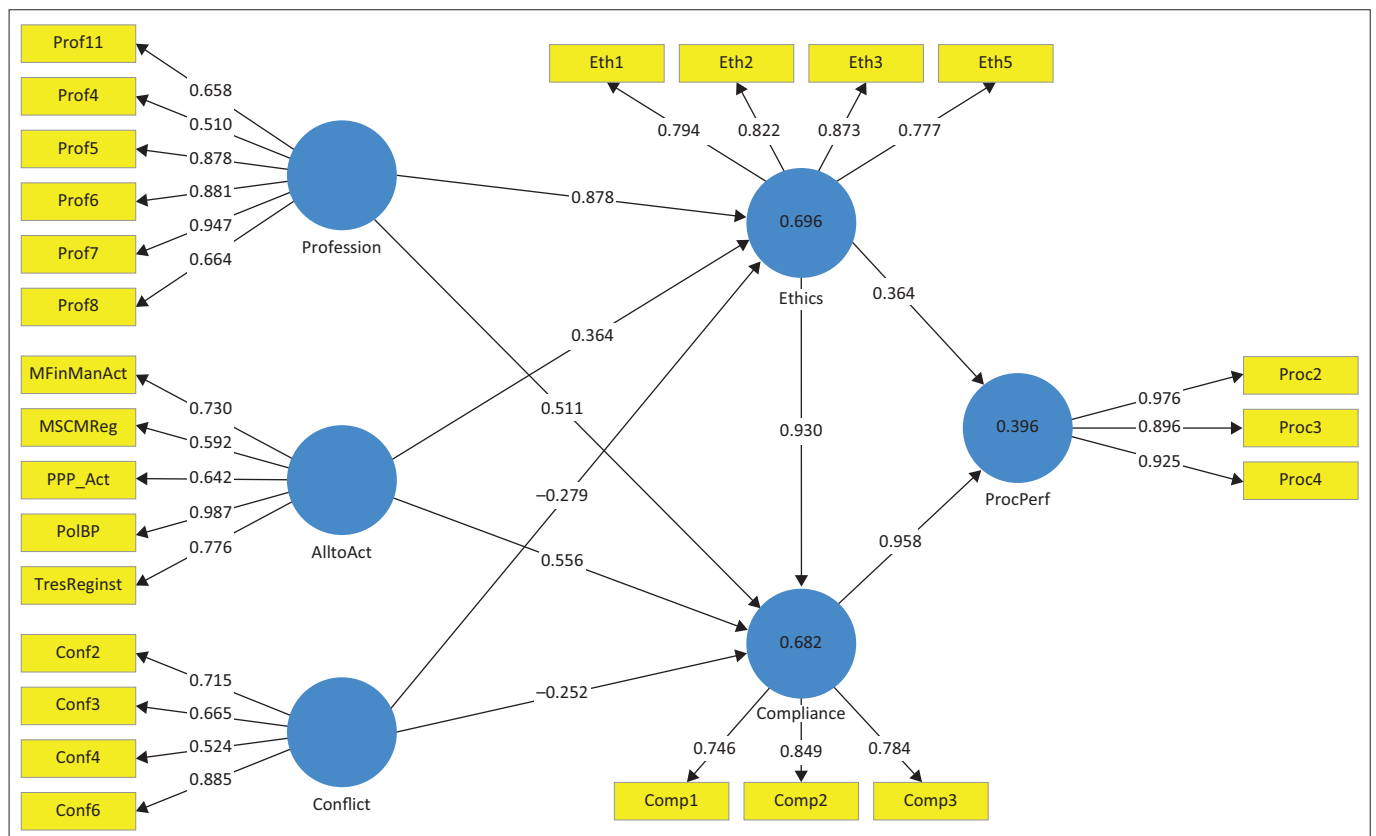


FIGURE 2: Model path analysis.

signified by a positive beta coefficient. Two of the nine relationships show a significant negative relationship. The relationship between conflict of interest and compliance (Conflict -> compliance) shows a significant negative relationship. The direction of this relationship is signified by a negative Beta coefficient ($\beta = -0.641$; $t = 7.918$; $p = 0.000$). The relationship between conflict of interest and ethics (Conflict -> Ethics) shows a significant negative relationship. The direction of this relationship is signified by a negative Beta coefficient ($\beta = -0.279$; $t = 4.691$; $p = 0.000$). The next section presents the specific indirect effects and hypothesis testing.

Hypothesis testing (mediating effect) of ethical behaviour

To conclude on whether there is no mediation, or there is partial, or full mediation between the dependent variable and the mediating variable, it is important to analyse the output of the specific indirect effects of the mediating variable. This analysis used the bias-corrected or percentile confidence interval (CI) range to determine whether there is full or partial mediation. If the CI as measured by the bias-corrected or percentile CI range is above zero (does not include zero), then a partially mediated effect is present but if the range is between a negative confidence level lower limit and a positive confidence level upper limit (zero is included), full mediation exists (Garson 2016; Henseler & Ringle 2015).

Although there were nine relationships, this research sought to determine the role of ethics in improving compliance with the public procurement processes. As a result, hypotheses were tested on the significance of the mediating effect of ethics on the relationship between the independent variables (enforcement, conflict of interest and professionalism) and

TABLE 2: Structural model's coefficients (direct effects).

Relationships	Std Beta (β)	Mean	SD	<i>t</i>	<i>p</i>
AlltoAct -> Compliance	0.556	0.549	0.111	3.691	0.000
AlltoAct -> Ethics	0.364	0.360	0.196	2.712	0.000
Compliance -> ProcPerf	0.958	0.954	0.211	4.629	0.000
Conflict -> Compliance	-0.252	0.263	3.596	0.781	0.475
Conflict -> Ethics	-0.279	0.299	0.101	4.691	0.000
Ethics -> Compliance	0.930	0.925	0.160	2.749	0.001
Ethics -> ProcPerf	0.364	0.361	0.021	3.109	0.000
Profession -> Compliance	0.511	0.512	0.350	7.313	0.002
Profession -> Ethics	0.636	0.610	0.025	3.087	0.000

SD, standard deviation; ProcPerf, procurement performance; AlltoAct, alignment to acts.

TABLE 3: Structural model's coefficients (total indirect effects).

Relationships	Std Beta (β)	Mean	SD	<i>t</i>	<i>p</i>
AlltoAct -> Compliance	0.556	0.549	0.111	3.691	0.000
AlltoAct -> Ethics	0.364	0.360	0.196	2.712	0.000
Compliance -> ProcPerf	0.958	0.954	0.211	4.629	0.000
Conflict -> Compliance	-0.641	0.637	0.036	7.918	0.000
Conflict -> Ethics	-0.279	0.299	0.101	4.691	0.000
Ethics -> Compliance	0.930	0.925	0.160	2.749	0.001
Ethics -> ProcPerf	0.364	0.361	0.021	3.109	0.000
Profession -> Compliance	0.511	0.512	0.350	7.313	0.002
Profession -> Ethics	0.636	0.610	0.025	3.087	0.000

SD, standard deviation; ProcPerf, procurement performance; AlltoAct, alignment to acts.

the dependent variable compliance with the procurement process. The results of the direct effect (mediation effect) of the relationships are presented in Table 4.

Ethics mediation on professionalism and compliance

Based on the results presented in Table 4, the relationship between Professionalism and Compliance is partially mediated by ethics (Profession -> Ethics -> Compliance; $\beta = 0.487$; $t = 5.697$; 95% CI: 0.254; 0.619). This conclusion is arrived at following Lin and Huang's (2021) interpretation of the bootstrap bias-corrected 95% CI, which suggests that if the CI range is above zero (does not include zero), then we report partial mediation. This mediation is also significant at $p \leq 0.05$ and $t > 1.96$. A positive beta of 0.487 signifies a positive relationship. In essence, a unit change in professionalism in the presence of ethical behaviour results in a 48.7% improvement in compliance with the procurement process, where the change is partially a result of observing ethical behaviour. Therefore, we conclude that ethics partially mediates the relationship between professionalism and compliance with the public procurement process at RMLM. As a result, we reject the null hypothesis which states that:

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

Ethics mediation on enforcement and compliance

Based on the results presented in Table 4, the relationship between enforcement and compliance is partially mediated by ethics (AlltoAct -> Ethics -> Compliance; $\beta = 0.495$; $t = 4.613$; 95% CI: 0.325; 0.772). This conclusion is arrived at following Lin and Huang's (2021) interpretation of the bootstrap bias-corrected 95% CI, which suggests that if the CI range is above zero (does not include zero), then we report partial mediation. This mediation is also significant at $p \leq 0.05$ and $t > 1.96$. A positive beta of 0.495 signifies a positive relationship. In essence, a unit change in enforcement in the presence of ethical behaviour results in a 49.5% improvement in compliance with the procurement process, where the change is partially a result of observing ethical behaviour. Therefore, we conclude that ethics partially mediates the relationship between enforcement and compliance with the public procurement process at RMLM. As a result, we reject the null hypothesis which states that:

TABLE 4: Specific indirect effects (mediating effects).

H-Test	Relationships	Coefficients			Confidence interval bias-corrected		
		Beta (β)	<i>t</i>	<i>p</i>	Lower CL	Upper CL	Decision
H1	Profession -> Ethics -> Compliance	0.487	5.697	0.000	0.254	0.619	Supported (partial)
H2	AlltoAct -> Ethics -> Compliance	0.495	4.613	0.001	0.325	0.772	Supported (partial)
H3	Conflict -> Ethics -> Compliance	0.702	7.689	0.000	-0.101	0.371	Supported (Full)

CL, confidence level; AlltoAct, alignment to acts.

H2₀₁: Ethical Behaviour does not mediate the relationship between enforcement and compliance with the public procurement process.

Ethics mediation on enforcement and compliance

Based on the results presented in Table 4, the relationship between enforcement and compliance is fully mediated by ethics (Conflict → Ethics → Compliance; $\beta = 0.702$; $t = 7.689$; $p = 0.000$; 95% CI: -0.101 ; 0.371). This conclusion is arrived at following Lin and Huang's (2021) interpretation of the bootstrap bias-corrected 95% CI, which suggests that if the lower confidence limit is exactly zero or negative, while the upper confidence limit is above zero, we report full mediation. This mediation is also significant at $p \leq 0.05$ and $t > 1.96$. A positive beta of 0.702 signifies a positive relationship. In essence, a unit change in enforcement in the presence of ethical behaviour results in a 70.2% improvement in compliance with the public procurement process, where the change is fully attributed to observing ethical behaviour. Therefore, we conclude that ethics fully mediates the relationship between conflict of interest and compliance with the public procurement process at RMLM. As a result, we reject the null hypothesis which states that:

H3₁: Ethical Behaviour does not mediate the relationship between conflict of interest and compliance with the public procurement process.

The analysis of the ethics–compliance–procurement performance model using structural equation modelling (SEM) suggests that this model is fit to explain the relationship between professionalism, enforcement, conflict of interest, ethics, compliance and ultimately procurement performance.

Discussion and conclusions

A quantitative approach was adopted, and quantitative data analysis tools were used. The researcher used questionnaires as an instrument to collect raw data from respondents. Questionnaires enable the collection of quantitative data in a standardised manner to achieve internal consistency and coherence for analysis. To test hypotheses, comparisons were modelled stepwise using the Covariance-based SEM. Additional computer applications that were used include Microsoft Office Excel and Microsoft Office Word. Microsoft Office Excel was used to create and modify tables. Microsoft Office Word was used to present text, structure and arrange the results.

A multi-level partial least squares (PLS) approach was applied to the data using SmartPLS software to determine relationships between measures. To ascertain the relationships and test the mediation effect of ethical behaviour on compliance as hypothesised in the ethics–compliance–procurement performance model, the analysis follows four steps. The first is the path analysis, assessing the predictive capability of the independent variables using R Square. The second is an analysis of the direct effects of

independent variables without the mediators. Total effect analysis follows by assessing the effect of dependent variables in the presence of mediating variables. Lastly, the analysis of the actual indirect effects of the mediating variable (Ethics) and hypothesis testing are conducted.

In this study, professionalism included issues such as job knowledge, friendliness, policy enforcement, voluntary disclosure and transparency, among other relevant aspects. Our research found a significant positive direct impact on professionalism and compliance. Ethics has also been found to partially mediate the impact of professionalism on adherence to public procurement procedures. This result is consistent with previous studies examining the impact of professionalism on compliance (Mrope 2017; Mwelu et al. 2018; Omagbon 2016). This indicates that professionalism is a key determinant of compliance with the public procurement process. In addition, knowledge of work and familiarity is also consistent with earlier research (Eyaa & Oluka 2011; Sandada & Kambarami 2016). Enforcement in this study speaks to alignment to regulatory instruments such as Policies, Regulations, Acts and Best practices. This study found a significant positive influence of enforcement on compliance with the public procurement process. This means that enforcing alignment to policies, regulations and Acts, will improve procurement performance. Furthermore, ethical behaviour was found to partially mediate the influence of enforcement on compliance with the public procurement process. Surprisingly, these results contradict (Kiama 2014; Sandada & Kambarami 2016).

Kiama (2014) argued that 'excessive enforcement makes the non-compliant devise sophisticated means to avoid compliance with regulations'. Personal interest, fairness and impartiality, political pressure, family involvement and other external influences were categorised as a conflict of interest in the ethics–compliance–procurement performance model. In essence, the results of this research found a negative direct influence of conflict of interest on compliance. Nevertheless, this relationship was statistically insignificant. However, the test for mediation found that there is a significant negative relationship between conflict of interest and compliance with the public procurement process if ethical behaviour is observed. This means that ethics fully influence compliance where a conflict of interest exists. These results confirm the earlier studies which found that resistance to political pressure positively influences compliance (Chikwere et al. 2019), and political pressure has a positive impact on non-compliance with public procurement regulations (Jones et al. 2015). Furthermore, these results confirm Sandada and Kambarami's (2016) assertion that ethical behaviour positively influences compliance. The relevance of the results of this study is embedded in its policy contribution relative to assertions of previous studies. To begin with, the ethics–compliance–procurement performance model was developed on the Consequentialist Theory of Ethics. In essence, the study model broadens the knowledge of the Consequentialist

Theory of Ethics through the use of PLS-SEM to validate the relationships between factor elements and compliance to procurement and through the integration of mediation impact on ethical behaviour. The model further resonates perfectly with the theoretical contribution of Chikwere et al. (2019), who advocate for the need to unearth and comprehend the root cause of non-compliance to make policy recommendations to public institutions. This study values ethical behaviour as the core of procurement performance.

The conclusions drawn from the study highlight significant implications for both policy development and theoretical advancement. It is crucial to bridge the gap between theoretical insights and practical applications within organisations, particularly concerning policymakers and external procurement professional bodies. The practical manifestation of ethical behaviour within an organisation hinges upon the willingness of policymakers to foster an environment conducive to ethical conduct. Additionally, nurturing ethical behaviour and fostering an institutionalised ethical culture facilitate the identification of key drivers that contribute to ethical performance, as posited by Hair et al. (2011:144). Thus, recognising ethics as an intermediary factor between various elements and compliance with the public procurement process offers valuable strategic insights for embedding ethics into organisational practices. To achieve tangible outcomes, policymakers must prioritise the cultivation of personal ethical traits among all procurement officers within the municipality, thereby enhancing procurement performance in line with ethical principles. The researchers in line with the study findings and conclusions recommend the following to ensure an effective and efficient public procurement that utilises public resources optimally and economically:

- Capacity-Building
- Build an Ethical Local Government Procurement
- Strengthening Internal Controls
- Implementation of the Auditor-General's recommendations
- Strengthen Accountable Local Government Procurement

In closing, the researchers encourage further research in this niche as it is imperative to find sustainable solutions to the public procurement quagmire, especially in the South African context.

Acknowledgements

Competing interests

The authors declare that they have no financial or personal relationships that may have inappropriately influenced them in writing this article. The author, T.R., serves as an editorial board member of this journal. The peer review process for this submission was handled independently, and the author had no involvement in the editorial decision-making process for this manuscript. The author has no other competing interests to declare.

Authors' contributions

A.J., M.B. and T.R. contributed to conceptualisation; methodology; formal analysis; investigation; writing the original draft and project administration.

Funding information

This research received no specific grant from any funding agency in the public, commercial or not-for-profit sectors.

Data availability

The data that support the findings of this study are not openly available because of confidentiality and are available from the corresponding author, A.J., upon reasonable request.

Disclaimer

The views and opinions expressed in this article are those of the authors and are the product of professional research. It does not necessarily reflect the official policy or position of any affiliated institution, funder, agency or that of the publisher. The authors are responsible for this article's results, findings and content.

References

- Adwok, J., 2015, 'Probability sampling – A guideline for quantitative health care research', *African Journal Online* 12(2), 95–99.
- Ambe, I. & Badenhorst-Weiss, J., 2012, 'Procurement challenges in the South African public sector', *Journal of Transport and Supply Chain Management* 6(1), 242–261. <https://doi.org/10.4102/jtscm.v6i1.63>
- Arrowsmith, S. & Linarelli, J., 2012, *Regulating public procurement: National and international perspectives*, Kluwer Law International, University of Nottingham, Nottingham.
- Auditor General South Africa, 2014, *MFMA general report*, Republic of South Africa, Tshwane.
- Auditor General South Africa, 2016, *MFMA general report*, Republic of South Africa, Tshwane.
- Aylor, J., 2015, 'Consequentialism: Act vs. rule', *Ethics and Society* 20(3), 1–15.
- Badenhorst, P., 2005, 'Efficiency and effectiveness in logistics management', *International Journal of Logistics Management* 16(2), 192–207.
- Budlender, J. & Singh, R., 2008, 'Local government procurement in South Africa: Trends, challenges and reforms', *South African Review of Sociology* 39(1), 68–89.
- Charitou, A., 2017, 'Corruption in public procurement: A perennial challenge with no end in sight?', *Public Contract Law Journal* 46(2), 255–278.
- Chikwere, G.U., Simon, S.K., Dzandu, S.S.K. & Dza, M., 2019, 'Compliance issues with public procurement regulations in Ghana', *International Journal of Business Management* 14(5), 1–8. <https://doi.org/10.5539/ijbm.v14n5p1>
- Creswell, J.W., 2014, *Research design: Qualitative, quantitative and mixed methods approach*, 4th edn., SAGE Publications, London.
- Eyaa, S. & Oluka, P.N., 2011, 'Explaining non-compliance in public procurement in Uganda', *International Journal of Business and Social Sciences* 2(11), 35–44.
- Fairchild, A.J., Mackinnon, D., Taborga, M.P. & Taylor, A.B., 2009, 'R2 effect-size measures for mediation analysis', *Behaviour Research Methods* 41(2), 486–498. <https://doi.org/10.3758/BRM.41.2.486>
- Fourie, D., 2018, 'Ethics in municipal supply chain management in South Africa', *Local Economy* 33(7), 726–739. <https://doi.org/10.1177/0269094218809598>
- Fourie, M., 2007, *Risk management in public sector procurement: A practical guide*, Juta and Company Ltd, Cape Town.
- Garson, G.D., 2016, *Partial least squares. Regression and structural equation models*, Statistical Publishing Associates, Asheboro, NC.
- Hair, J.F., Hult, G.T.M., Ringle, C. & Sarstedt, M., 2011, 'PLS-SEM: Indeed a silver bullet', *Journal of Marketing Theory and Practice* 18(2), 139–152. <https://doi.org/10.2753/MTP1069-6679190202>
- Hanekom, S.X., Rowland, R.W. & Bain, E.G., 1987, *Key aspects of public administration* (Revised Version), MacMillan, Johannesburg.
- Hensler, J. & Ringle, C., 2015, 'A new criterion for assessing discriminant validity in variance-based structural equation modeling', *Journal of the Academy of Marketing Science* 43(1), 115–135. <https://doi.org/10.1007/s11747-014-0403-8>

- Hugo, R., 2002, *Logistics management: A comprehensive framework for sustainable development*, Juta and Company Ltd, Pretoria.
- Jones, B., Joel, C. & Bonuke, R., 2015, 'Employee perceived interference and professional ethics on non-compliance with public procurement regulations, evidence from Kenya', *European Journal of Business and Management* 7(5), 96–105.
- Kiama, G.P., 2014, 'Factors affecting the implementation of the public procurement act in SACCO societies in Kenya', *International Journal of Academic Research in Business and Social Sciences* 4(2), 169–194. <https://doi.org/10.6007/IJARBS/v4-i2/614>
- Lamberti, G., 2005, 'Measuring supply chain performance: Current research and future directions', *International Journal of Operations & Production Management* 25(6), 631–651.
- Lin, C.-Y. & Huang, C.-K., 2021, 'Employee turnover intentions and job performance from a planned change: The effects of an organizational learning culture and job satisfaction', *International Journal of Manpower* 42(3), 409–423. <https://doi.org/10.1108/IJM-08-2018-0281>
- Livhuwani, 2012, *Supply chain management principles: An integrated approach*, Van Schaik Publishers, Johannesburg.
- Maape, N., 2017, *The efficacy of ethics management in Rustenburg Local Municipality*, University of Witwatersrand, Johannesburg.
- Mafunisa, M.J., 2001, 'Professionalism: The ethical challenges for municipal employees', *Journal of Public Administration* 36(4), 324–339.
- Malinga, T., 2007, 'Strategies for meeting preferential procurement policy objectives in South Africa', *Journal of Public Procurement* 7(1), 47–67.
- Matsilizana, N., 2013, 'Creating a new ethical culture in the South African Local Government', *Journal of African and Asian Local Government Studies* 1(2), 107–118.
- Mazibuko, G. & Fourie, D.J., 2017, 'Manifestation of unethical procurement practices in the South African public sector', *African Journal of Public Affairs* 9(9), 106–117.
- Mle, T.R., 2012, 'Professional and ethical conduct in the public sector', *Africa's Public Service Delivery & Performance Review – Africa's Development Watch* 1(1), a22. <https://doi.org/10.4102/apsdpr.v1i1.22>
- Monkam, N.F., 2011, *Local municipality productive efficiency and its determinants in South Africa*, Department of Economics, University of Pretoria, Tshwane.
- Mrope, N.P., 2017, 'The effect of professionalism on the performance of procurement function in the public sector: Experience from the Tanzanian public entities', *International Journal of Business and Management Review* 5(6), 8–59.
- Munzhedzi, P.H., 2016, 'South African public sector procurement and corruption: Inseparable twins?', *Journal of Transport and Supply Chain Management* 10(1), 197. <https://doi.org/10.4102/jtscm.v10i1.197>
- Mwelu, N., Davis, P.R., Ke, Y. & Watundu, S., 2018, 'Compliance within a regulatory framework in implementing public road construction projects', *Construction Economics and Building* 18(4), 1–10. <https://doi.org/10.5130/AJCEB.v18i4.6362>
- National Treasury Republic of South Africa, 2004, *Supply chain management guide*, National Treasury, Pretoria.
- National Treasury, 2017, *Practice Note 8 of 2017/2018: Central Supplier Database (CSD) registration, Government Gazette 41363 Practice 8 of 2017/2018*, Government Printers, Tshwane.
- Ndolo, J. & Njagi, E., 2014, 'Role of ethics in procurement process effectiveness in the water sector in Kenya: A case study of EWASCO, Embu Country', *International Journal of Supply Chain Management* 3(3), 128–133.
- Nwadiugwu, C., 2015, 'Consequentialism: A normative ethics perspective', *Ethical Inquiry* 12(4), 45–62.
- Omagbon, P., 2016, 'An assessment of compliance with the public procurement act by the Nigerian local government', *Journal of Accounting Finance Management* 2(4), 1–10.
- Pillay, A., 2019, 'Preferential Procurement Policy Framework Act (PPPFA): A critical analysis of its impact on public procurement in South Africa', *Journal of Public Procurement* 19(2), 149–172.
- Pillay, P., 2017, 'Public trust and good governance: A comparative study of Brazil and South Africa', *African Journal of Public Affairs* 9(8), 31–47.
- Raymond Mhlaba Local Municipality, 2017/2022, *Integrated development plan*, Raymond Mhlaba Municipality, KwaMaqoma.
- Sandada, M. & Kambarami, P., 2016, 'The determinants of compliance to public procurement policy requirements among public enterprises in Zimbabwe', *Acta Universitatis Danubius. Administratio* 8(1), 43–57.
- Sibanda, M.M., 2017, 'Control, ethics and accountability in the financial management performance of Eastern Cape', *Journal of Public Administration* 52(2), 313–339.
- Suikkanen, J., 2009, 'Elements of consequentialist theory', *Journal of Moral Philosophy* 34(2), 1–18.
- Tsebe, M.J., 2011, *The role of ethical principles in promoting efficient service delivery at the Department of Education in the Capricorn District of Limpopo Province*, University of Limpopo, Polokwane.
- United Nations Procurement Practitioners Handbook, 2017, *United Nations High Level Committee on Management Procurement Network*, Interagency procurement working group New York.
- Yusuph, M.L., Guohua, W. & Abeid, A.R., 2016, 'Code of ethics and conduct in the public service: The Litmus test for public administrators ethical decision making in resolving ethical dilemmas: A comparative study of Tanzania and South Africa', *Journal of Business and Management* 18(12), 79–87.