

### MANAGERIAL VALUES OF PENANG MUNICIPAL COUNCIL OFFICERS: A PRELIMINARY REPORT

Ali Haidar, Len Pullin and Lim Hong Hai

*Working Paper 27/02*  
*November 2002*

WORKING PAPER SERIES

ISSN 1327-5216

#### Abstract

A common concern for all countries, which have their foundations in 'Westminster' type government systems, is the nature of public management morality. This paper reports on an empirical study of the moral orientations of council officers in Penang, Malaysia. The findings indicate that these officers have adopted a combination of neutral and service ethical values. The paper argues that such findings are related to democratic orientations and local government legislative arrangements in peninsular Malaysia.

**This paper is a work in progress. Material in the paper cannot be used without permission of the author.**

# MANAGERIAL VALUES OF PENANG MUNICIPAL COUNCIL OFFICERS: A PRELIMINARY REPORT

## INTRODUCTION

It can be safely stated that one of the main questions in public management morality (PMM) which has never been satisfactorily resolved, is 'Whom should public servants be serving'? At least three broad claims on public service loyalty can be identified (Waldo, 1985)<sup>1</sup>. One tradition suggests that politicians are partisan and public servants are non-partisan. As a result, the latter should overlook the activities of the other in order to serve the public interest. In the USA, Rohr suggests that public servants follow the 'regime value' (Rohr, 1989), O'Toole, in the UK, indicates that civil servants work for the "common good" (O'Toole, 1990) and, in Australia, Jackson advises that public servants are obligated to work for "public interests" (Jackson, 1987; Jackson, 1988).

In contrast, constitutionalists in the UK, Australia and other commonwealth countries have consistently advised public servants engaged in providing independent advice to remain subservient to the duly elected representatives of people. They should follow the neutrality ethic (Armstrong, 1989; Quinlan, 1993). A more populist attitude is taken by recently emerged vocal groups who argue that public servants should be responsive rather than independent. They should be responsive to the ideologies of their political masters and their role should remain confined to the implementation of policies formulated by their political masters (Keating, 1990; 1995).

In exploring the current literature on PMM, it is clear that there are a number of significant limitations including a distinct tendency towards normative ethics (Bowman, 1990; Rainey, 1992; Menzel, 1993) and consequently a lack of empirical analysis. In particular, the only discernible study on Malaysian public servant managerial values was conducted by (Puthuchear, 1978) on federal government employees in the late seventies. A more recent trend in Malaysian is for researchers to examine the morality of private rather than public sector managers (Zabid and Alsagoff, 1993; Westwood and Everett, 1995; Gupta and Sulaiman, 1996).

The aim of this research is to address some of these limitations and develop an understanding of the moral orientations of Penang Municipal council officers. To achieve this the paper: (1) identifies a suitable empirical framework for this study; (2) outlines the research methodology adopted; (3) reports on the questionnaire survey results; and (4) discusses the findings and their implications.

## CONCEPTUAL FRAMEWORK

In this study we examine what has been termed as the "ethics of role" (Quinlan, 1993: 542). The focus is on the moral values that guide civil servants in their relationships with their superiors who are usually politicians in office and the civil servants' relationship to the general public. Moral values are concerned with the performance of one's duties. In this context, the "ethical environment of everyday bureaucratic discretion in public policy, in which public officials translate government policy into effective programs through the endless acts of advice, amendment, implementation, promotion and evaluation of public policies" (Uhr, 1988: 110).

Following Durkheim, with the aim of situating the research in 'current practice', we focus on the actual moral orientations of public managers rather than the preachings of public management 'moral philosophers' (Durkheim, 1953: 76). In other words, the focus of the research is on "descriptive" rather than "normative" ethics where descriptive ethics examines 'the ethical beliefs and practices of given societies or people ... they tell us what is in different cultures... (whereas) ...moral philosophy is distinctly normative rather than descriptive. It is about ideal behaviour about what should be...' (Pojman, 1989: 4).

---

<sup>1</sup> Waldo (1985) provides a comprehensive list of claims on the loyalty of the public manager.

This study is not concerned with what Uhr called the 'orthodox approach to public service ethics' which deals with conflict of interest, especially bribery and illicit financial gain..." (Uhr, 1988: 109). The terms morality and ethics are used interchangeably (Thompson, 1985), on the grounds that "historically both terms refer to fairly much the same thing ... 'ethics' is of Greek origin and 'morality' is of Latin origin" (Uhr, 1988: 113).

We identify three dimensions of PMM: object of obedience, degree of anonymity, and degree of partisanship which are used to formulate three ideal types: the service, the neutrality, and the responsive type (see Table 1). These three types are utilised as a basis to compare the managers' actual moral orientations. They are analytical rather than normative constructs and in reality, the actual moral orientations of managers may combine characteristics of one or more of these patterns.

**Table 1: Public management morality (PMM): Dimensions and Types**

Dimensions	Moral Types		
	<i>Service</i>	<i>Neutrality</i>	<i>Responsive</i>
<b>Object of Obedience</b>	Public Interest	Law/Public Interest/Superordinate	Superordinate
<b>Degree of Partisanship</b>	Partisan for Public Interest	Non-Partisan	Partisan for Superordinate
<b>Degree of Anonymity</b>	Conditional (Public Interest)	Anonymous	Non-anonymous

*Neutrality type:* The neutrality type appeared with the emergence of the modern public service and is usually associated with it (Hecllo, 1975). The notion of neutrality is not a new concept and has been the subject of extensive discussions. Neutral managers are obedient to the law not to the individual (Wright, 1977; Caiden, 1996; Aucion, 1997). They only obey lawful instructions and if they need to complain about unlawful commands they do so by utilising proper channels, processes and procedures available to them (Armstrong, 1989). Neutral managers serve the elected representatives from a broad spectrum of political affiliations with equal loyalty (Williams, 1985; IMM, 1995, D2) and do not show bias or partiality to any political party or to any political agenda or views (Armstrong, 1989; Aberbach and Rockman, 1994). Neutral managers are anonymous, they do not comment publicly on public policy issues without proper authorisation and do not disclose official secrets (Williams, 1985; Armstrong, 1989; IMM, 1995).

*Service type:* Service oriented managers' serve the public interest. It is "unethical for a public servant to be indifferent to the public interest" (Jackson, 1988: 249). The service ethic demands that public managers serve their superiors so long as the latter work in the public interests (Jackson, 1988: 247). They implement only those policies that they believe are in the public interest. Service oriented managers in their advice are only concerned about 'public interest', not the interest of their superiors (unless this coincides).

The service ethic requires managers to resist and obstruct policies that are against the public interest. Their resistance includes, but not is limited to, engaging in secret white-anting from within if necessary, and even leaking information (Jackson, 1988: 248). "There are occasions when leaking serves the public interest. Leaking may always be illegal but it is not always unethical or immoral" (Jackson, 1988: 248).

*Responsive Pattern:* Responsive managers are loyal to the wishes of their superiors and their programs (Aberbach et al., 1994: 465). They implement any policy determined by their superiors (Aberbach et al., 1994: 462-463). These managers are not obedient "to the letter and spirit of existing law or considered advice, but committed believers who would go about doing whatever was necessary to achieve [their superiors'] policy goals" (Aberbach et al., 1994: 466). Responsive managers while advising provide information that supports superordinates' ideology, suppress information that go against it, and 'cook' data in order to support policies of their superiors. They slant conclusions drawn from information and provide advice that bolsters superiors' ideology or policy commitment (Rourke, 1992: 545). It follows then that responsive managers would not hesitate to make public comment and disclose information with the intention help gathering support in favour of the policies of their superiors.

Several propositions can be developed in respect of the three moral patterns. Neutral managers in discharging their responsibilities to their superiors:

- implement policies that are formulated following proper procedure.
- provide impartial, honest information and advice with the policies of the superior and also the public interest in mind.
- never make public comment or disclose information without proper authorisation.

Service oriented managers in discharging their responsibilities to their superiors:

- implement only those policies that are in public interest.
- provide that information and advice which promotes the public interest. They only have the public interest in their mind and to them the policies of their superiors are irrelevant.
- comment publicly and disclose information when a policy is not in their view in the public interest.

Responsive managers in discharging their responsibilities to their superiors:

- implement any policy of their superiors regardless of the content and the manner of formulation.
- provide information and advice in support of the policies of their superiors. They only have in mind the policies of their superiors.
- comment publicly and disclose information in support of the policies of their superiors.

## **RESEARCH METHODOLOGY**

The empirical data was collected from 32 senior local government council officers in the state of Penang, Malaysia. The Penang local government council was established in the British tradition as early as 1913 (Norris, 1980). There are currently two local government units in the state of Penang: Majlis Perbandaran Pulau Pinang (MPPP) – Penang Island Municipal Council and Majlis Perbandaran Seberang Perai (MPSP) - Seberang Perai Municipal Council.

The survey questionnaires were hand delivered to the heads and deputy heads of all the departments and 32 officers responded (75% of the population). The majority of respondents were male and possess post-graduate qualifications. They came from many different policy and functional areas of the council, including corporate affairs, human resource management, customer service, strategic planning, budget and finance and community services. The study is also well represented in terms of levels of managerial position held by senior officers but is limited to those officers who deal directly with councillors. Hult (1987 in Felts and Schumann, 1997) “suggests that the inclusion of such diversity strengthen the inferences that can be drawn from the observation of similar outcomes. If similar results are reported despite these differences, then the validity of the results is enhanced” (Felts and Schumann, 1997: 364).

The authors are aware of inherent limitations in the study regarding the small number of respondents, the reliability of self reporting, potential social desirability bias in the responses, respondents' interpretation of value terms, and the general lack of reference to a specific problem or decision or moral dilemma (Frederick and Weber, 1990: 128). As the respondents are from one State, this may have the potential to limit the diversity of their views in some aspects.

## **FINDINGS AND RESULTS**

The responses (see Table 2) indicate that the object of obedience of most of the Penang State municipal council officers (PSMCO) is to the law or legal framework (Q2.2 = 69 percent). On a related question (2.5), almost 91 percent of the respondents agree that they implement policies in accordance with rules and regulations. Interestingly enough, there was a significant proportion (Q2.3 = 45 percent and Q2.6 = 84 percent) who identified their loyalty is directed towards the public interest. The findings indicate the

majority would not implement orders that are unlawful or are against public interest (Q 2.1 = 75 percent) neither would they (Q2.4 = 59 percent) promote the interest of councillors while implementing policies. The findings confirm that many officers are not necessarily responsive to the councillors' wishes. They are more likely to implement policies that are lawful, and those that promote the public interest. There is a strong indication that MPPP officers combine the neutrality and the service ethic in this dimension.

**Table 2: Penang Council Officers - Response To Each Dimension**

<b>Object of obedience</b>	<i>Agree</i>	<i>Not sure</i>	<i>Disagree</i>	<i>Total</i>
2.1. I implement all orders of my superior even if they are not lawful or are against public interest.	12.5	12.5	75	100
2.2. I carry out only the lawful orders of the councillors.	68.75	21.87	9.37	99.99
2.3. I only implement orders which, in my view, are in the public interest.	45.16	32.25	22.58	99.99
2.4. I promote the interests of the councillors and the ruling party while I implement policies.	18.75	21.87	59.37	99.99
2.5. I implement policies impartially and in accordance with rules and regulations.	90.62	3.12	6.25	99.99
2.6. When implementing policies, I make them as consistent as possible with the public interest.	84.37	9.37	6.25	99.99
<b>Degree of partisanship</b>				
2.9. While advising councillors, I only provide views and information that support their policy preferences.	18.75	15.62	65.62	99.99
2.10. I provide views and information on all relevant matters, even if they do not coincide with those of the councillors.	81.25	15.62	3.12	99.99
2.11. While advising, I only provide views and information that promote the public interest.	46.87	21.87	31.25	99.99
2.12. While advising, I only consider the preferences of my superior and nothing else.	-	25	75	100
2.13. While advising, I consider both the preferences of my superior and the public interest.	84.37	9.37	6.25	99.99
2.14. When providing policy formulation advice my primary consideration is to promote the public interest.	59.37	28.12	12.5	99.99
<b>Degree of anonymity</b>				
2.15. I only make public comments and disclose information that promotes public support for the councillors.	12.9	22.58	64.51	99.99
2.16. I never make public comments or disclose official information without proper authorisation.	100	-	-	100
2.17. I comment publicly or disclose information that are against the public interest, even without authorisation	-	9.67	90.32	99.99

This identification with the neutrality ethic is also demonstrated by a significant majority (Q2.13 = 84 percent) who indicate that they consider both the preferences of the councillors and the public interest. A significant majority (Q2.14 = 59 percent) also identify their primary consideration as the promotion of public interest issues when they advise councillors. In contrast, none of the PSMCO stated that they only considered the preferences of the councillors in their advice (Q2.12) but a small percentage (Q2.9 = 19 percent) endeavour to provide views and information that support the policy preferences of councillors. Therefore, we can conclude that PSMCO in their role as advisers to the councillors also combine the neutrality and service ethical patterns.

Unlike the above two dimensions, the PSMCO officers are categorical in their responses to the question on anonymity. All of them are completely neutrality oriented. They have no tendency at all towards service or

responsiveness. They do not make public comment without proper authorisation ((Q2.16 = 100 percent). Most of them do not make public comments nor do they disclose information even if they feel that a certain policy they are implementing is against the public interest (Q2.17 = 90 percent). This is an interesting paradox, because a large majority of officers indicated that they identify with the public interest while they advise and implement policies. However, when it comes to implementation, even if they feel that a certain policy is against the public interest, they would remain completely silent and anonymous.

In this dimension, another conflicting finding is the response of PSMCO to Q2.15. A minority of officers (13 percent) do make public comment and disclose official information to promote public support for councillors. A further group (23 percent) are unsure about their response to this question. However, there is strong support (almost 65 percent) from officers who do not make public comment, nor do they disclose information to promote public support for councillors. These findings suggest that while a small minority might have responsive tendencies, in general PSMCO prefer to remain anonymous, adhere to neutrality and avoid being responsive or service oriented.

In examining the composite moral profile index (see Table 3) for all questions on the responsive pattern we can identify a clearly negative result (3.75 out of a possible 5.0). We can conclude that while responsiveness is not completely exorcised, it is a poor description of the moral orientations of council officers and is largely rejected by PSMCO. In contrast, the composite mean for the neutrality ethic (1.83 from a base of 1.0) indicates that the neutrality ethic is largely but not completely received. Furthermore there is some support for the service pattern (2.74).

**Table 3: Composite moral profiles**

Responsive	3.759
Neutrality	1.83
Service	2.747

While the neutral pattern is clearly dominant, there is a strong indication that PSMCO also favour the service ethic. They results indicate that PSMCO are prepared and willing to promote the public interest, subject to the avoidance of open conflict with political superiors. This is supported by the respondents clearly reporting that they refrain from public comment and information-disclosure on policies they believe are against the public interest. In this regard, our respondents follow very closely the dictates of the neutrality ethic even though they promote the public interest in other ways. This finding is understandable in view of Malaysia's strict official secrecy laws; nevertheless, it importantly qualifies their support for the 'service' pattern.

## DISCUSSION

The data indicates that PSMCO have a tendency towards both the neutrality and the service ethical patterns. The study has shown that the majority of PSMCO are non-responsive in their advice to councillors and implementation of council policies. They do not tailor their advice to suit the political ideologies of councillors. PSMCO believe in anonymity and they do not want a 'public face'. In this respect, PSMCO demonstrate remarkable similarity to their local government counterparts in Victoria, Australia (Haidar and Pullin, 1999), to their local government counterparts in South Carolina, USA (Felts et al., 1997) and to their the Federal level counterparts in the USA (Maranto and Skelley, 1992).

Haidar and Pullin (1999) found that Gippsland local government managers believe that serving public interest is the responsibility of councillors rather than of managers. In support of this, Jurkiewicz and Massey (1997) in a study of local government managers in the departments of public works, fire, police and administration of five municipalities situated in the Mid-western metropolitan area in the USA, found that "municipal employees are more concerned with job security, salary, and opportunities for personal and professional advancement than they are with benefiting society, teamwork, or autonomy" (Buchanan, 1974; 1975; Yeager, Rabin and Vocino, 1982; Emmert and Taher, 1992; Gabris and Simo, 1995; Jurkiewicz and Massey, 1997: 367: see also; Jurkiewicz, Massey and Brown, 1998).

We can identify several reasons for the prevalence of the neutrality ethic among this group of managers. The most important factor seems to be a managerial belief in a division of labour between managers and councillors. Most of the officers believe that the councillors have the right to decide on policies. While most of the officers believe that they have a role in the policy process, they also believe that their role is confined to providing advice and to implementing council policies. This deference to politicians stems from the democratic values underpinning the Malaysian civil service, as exemplified by the following statement:

...civil servants should serve the will of the people as articulated through the authority of the executive and the legislature. Policy matters and decisions thereof should rest ultimately with the elected representatives of the people, and all decisions made by civil servants must be within the parameters of defined mandates and delegated authority. (Sarji, 1993: 69).

This belief in neutrality seems to have been present among Malaysian civil servants at least since independence. Milne, a long time observer of Malaysian political development, noted in the 1960's that a 'western' type democracy prevailed in Malaysia where civil servants took a subordinate position to politicians because the latter were elected (Milne, 1967: 157). It is interesting to note that the policy administration dichotomy, as it has been applied to USA local government, holds that managers have 'no role in shaping policies' (Svara, 1998: 51). However, our data indicate that managers do not see their role as dichotomous. They consider that they do have a role in policy formulation but it is confined to the provision of policy advice. This is similar to the 'official' view in other countries with their antecedents in the Westminster system (Armstrong, 1989; Parker, 1989; Keating, 1990; 1995).

Having identified and established some plausible motivations for the strong PSMCO emphasis on neutrality in Malaysia, it is important to determine why a significant proportion of PSMCO managers also identify with the service ethic in terms of the object of loyalty and degree of partisanship dimensions. Support in the data indicates this is related to their attitude towards councillors. Most of the officers identify they are more objective and are able to determine the public interest more clearly than councillors. Only a small minority of officers disagreed with the statement that 'Councillors often fail to see the public interest because they are too concerned with narrow interest'. An even smaller minority of officers disagreed with the statement that 'Councillors interfere with implementation to serve their own interests rather than the legitimate interests of the public'. These findings are indicative that officers adopt service ethic values because they believe councillors are guided by narrow self-interest.

From a comparative perspective, PSMCO are distinctly different in their service ethic emphasis compared to local government officers in the USA (Felts et al., 1997) and Australia (Haidar et al., 1999). As such, they are undertaking a role supposed to be performed by councillors (RCLGWM, 1970: s.793). However, these findings have similar tendencies to those of federal and state level public servants in the USA, where public managers were found to give lower importance to monetary incentives and higher importance to work that is worthwhile to society (Posner and Schmidt, 1996: 281)<sup>2</sup>.

In this situation, the officers see themselves as the legitimate representatives of community concerns and believe it is one of their duties to look after the public interest. The belief among officers that councillors do not represent community interests may be related to the fact that councillors in Penang in particular and councillors in Peninsular Malaysia in general, are not democratically elected. They are appointed by State governments (LGA, 1976: s.10). Thus the relationship is not one between an 'elected' representative and an appointed official; rather, both have been appointed. It follows then that officers are less likely to believe that these 'councillors' are in touch with people and know where the public interest lies. Based on this, we can hypothesize that at federal and state levels, where ministers are elected, civil servants are less likely to display this kind of service orientation.

---

2 Rainey cautioned that 'service motivation' i.e. the duty to serve the public interest may only be distantly related to such concepts as motivation, 'reward preferences', 'levels of organisational involvement' or 'organisational commitment', job involvement, professionalism, altruism, or pro-social behaviour. He argued that these concepts may even clash with the concept of public service motivation (1992, 298-99).

Another significant finding is that a small proportion of officers demonstrated responsive ethical values. In the responsive pattern, such respondents implement policies and advise councillors by keeping the latter's preferences and interests in mind. A possible explanation for this may be related to the nature of the officers' employment relationship, legally enunciated in the Local Government Act 1976 (s. 16). Under this Act, the appointed councillors have an important, and at times decisive influence over officer selection, promotion and salary increases etc. Whilst committees make these human resource decisions, the councillors have significant representation on them. The responses of majority PSMCO on the roles of councilors with regard to their promotions, and continued employment with councils varied from 'decisive' through too 'important' too 'quite important'. These officers may perceive an employment advantage in being responsive to the wishes and preference of councillors.

Prior to the mid-1960's, when local government members were elected by ballot, the current ruling or dominant party was the opposition party. Since local elections were abolished in the mid-sixties (LGA, 1976: s.10), the same coalition party, which has been in continuous control of local government for over 30 years, has also been in continuous control at the Penang state government and the federal level. Therefore, it should be of no surprise that PSMCO might evince a departure from a strict neutrality ethical pattern. What might be a surprise is that so little responsiveness was reported. This can be considered indicative of the enduring nature of public sector neutrality in Malaysia.

We can safely say then, that the actual behaviour of PSMCO in this research is a hybrid of all three models/patterns. This is consistent with similar findings in a USA study (Morgan and Kass, 1991: 179-180). Cognitive dissonance theory argues that conflict in behaviour patterns of this nature needs to be managed (Festinger, 1957). In this case, respondents manage the conflict by pragmatically relying on one model or another on different occasions and/or in different situations. As such, the models are sequentially invoked while remaining intact. Thus, an officer may veer towards the responsive model and 'give in' to the partisan interests of a politician(s) on an issue especially salient to the latter, but then shift to a different model when handling another issue.

For example, our respondents report frequent interference by councillors in policy implementation and their usual compliance in such instances. The majority disagreed with the statement: "Councillors generally do not interfere with the implementation of policy by civil servants" and most agreed with the statement: "Civil servants generally comply with the requests of councilors during policy implementation". Such pragmatism can be rationalized as a necessary adaptation to a complex, recalcitrant world.

Another strategy PSMCO adopt for managing such conflict is to drop or avoid using the conflicting requirements of two different models that cause them the most dissonance. For example, this would at least explain why both the neutrality and the service ethic are not completely embraced by our respondents. They rely on these models but do not relate to all of the dimensions on each. In each case, the dimension rejected appears to be the one that would be most inconsistent with a combined use of the two models. For example, in order to avoid head-on conflict with ruling politicians, the civil servants embrace all requirements of the service ethic except those concerning public comment and disclosure. They do not expose issues of concern publicly, leak information or blow the whistle on actions that they regard as offensive to the public interest. In some cases these actions would be illegal, and in all cases would be seen as a blatant challenge to authority that is unlikely to be ignored by politicians in office.

## **SOME CONCLUDING CAVEATS**

In this paper, we have reported our findings from a questionnaire. However, relying solely on questionnaire data has its hazards and has been compared to a 'rather blunt instrument' (Gregory, 1991: 329). The questionnaire may be useful for examining the extent to which bureaucrats have received various existing moral patterns but it is less suited for investigating the manner in which council officers manage the interfaces and possible conflict among these patterns. These issues will be followed up by interviews with the bureaucrats concerned at a later date.

Our findings are from a local government perspective and indications are that they may be atypical in terms of other levels of government in Malaysia. For example, one respondent explicitly compared local government councillors with members of parliament and state assemblies, whom he noted, are elected and thus “truly” represent the public and are “at least accountable” to them. This raises the question whether or not Penang council officers would have supported the service pattern, if councillors were elected rather than appointed? By extension, is the service pattern adopted by civil servants working under elected representatives at the state and federal levels?

## REFERENCES

- Aberbach, J. D. and Rockman, B. A. (1994) Civil Servants and Policy Makers: Neutral or Responsive Competence. *Governance*, 7 (4): 461-469.
- Armstrong, R. (1989) The Duties and Responsibilities of Civil Servants in Relation To Ministers. In G. Marshall (Ed.) *Ministerial Responsibility*. (pp. 140-144) UK: Oxford University Press.
- Aucion, P. (1997) A profession of public administration?: A commentary on a strong foundation. *Canadian Public Administration*, 40 (1): 23-39.
- Bowman, J. S. (1990) Ethics in Government: A National Survey of Public Administrators. *Public Administration Review*, 50 (3): 345-353.
- Buchanan, B. (1974) Government Managers, Business Executives, and Organisational Commitment. *Public Administration Review*, 34 (6): 339-347.
- Buchanan, B. (1975) Red Tape and the Service Ethic: Some Unexpected Differences between Public and Private Managers. *Administration and Society*, 6 423-444.
- Caiden, G. E. (1996) The Concept of Neutrality. In H. K. Asmerom and E. P. Reis (Eds.), *Democratisation and Bureaucratic Neutrality*. (pp. 20-44) London: Macmillan.
- Durkheim, E. (1953) *Sociology and Philosophy*. London: Cohen and West.
- Emmert, M. A. and Taher, W. A. (1992) Public Sector Professionals: The Effects of Public Sector Jobs on Motivation, Job Satisfaction and Work Involvement. *American Review of Public Administration*, 22 (1): 37-48.
- Felts, A. and Schumann, A. (1997) Local Government Administrators: A Balance Wheel Breakdown. *American Review of Public Administration*, 27 (4): 362-376.
- Festinger, L. A. (1957) *Theory of Cognitive Dissonance*. California: Stanford University Press.
- Frederick, W. C. and Weber, J. (1990) The Values of Corporate Managers and Their Critics: An Empirical Description and Normative Implications. In W. C. Frederick and L. E. Preston (Eds.), *Business Ethics: Research Issues and Empirical Studies*. (pp. 123-144) London: Preston, JAI.
- Gabris, G. T. and Simo, G. (1995) Public Sector Motivation as an Independent Variable Affecting Career Decisions. *Public Personnel Management*, 24 (1): 33-51.
- Gregory, R. J. (1991) The Attitudes of Senior Public Servants in Australia and New Zealand: Administrative Reform and Technocratic Consequence? *Governance: An International Journal of Policy and Administration*, 4 (3): 295-331.
- Gupta, J. L. and Sulaiman, M. (1996) Ethical Orientations of Malaysian Managers. *Journal of Business Ethics*, 15 735-748.
- Haidar, A. and Pullin, L. J. (1999) Managing for Results but with Neutrality: A Study of Moral Values of Gippsland Local Government Managers. *Sixth National Conference of the Association for Professional and Applied Ethics, 1-3 October 1999*. Old Parliament House, Canberra
- Hecl, H. (1975) OMB and the Presidency - The problem of "neutral competence". *Public Interest*, 38 (1): 80-98.
- IMM (1995) *Institute of Municipal Management: 1995 Code of Ethics*. Melbourne: Institute of Municipal Management.
- Jackson, M. (1988) The Public Interest, Public Service and Democracy. *Australian Journal of Public Administration*, 47 (3): 241-51.
- Jackson, M. W. (1987) The Eye of Doubt: Neutrality, Responsibility and Morality. *Australian Journal of Public Administration*, 46 (3): 280-92.
- Jurkiewicz, C. L. and Massey, T. K. (1997) What Motivates Municipal Employees: A Comparison of Supervisory vs. non-Supervisory Personnel. *Public Personnel Management*, 26 (3): 367-377.

- Jurkiewicz, C. L., Massey, T. K. J. and Brown, R. G. (1998) Motivation in Public and Private Organizations: A Comparative Study. *Public Productivity and Management Review*, 21 (3): 230-250.
- Keating, M. (1990) Managing for Results in the Public Interest. *Australian Journal of Public Administration*, 49 (4): 387-98.
- Keating, M. (1995) Public Service Values. *Australian Quarterly*, 67 (Summer): 15-25.
- LGA (1976) *Local Government Act, Malaysia*.
- Maranto, R. and Skelley, B. D. (1992) Neutrality: An Enduring Principle of the Federal Service. *American Review of Public Administration*, 22 (3): 173-187.
- Menzel, D. C. (1993) Ethics Induced Stress in the Local Government Workplace. *Public Personnel Management*, 22 523-536.
- Milne, R. S. (1967) *Government and Politics in Malaysia*. Boston: Houghton Mifflin.
- Morgan, D. F. and Kass, H. D. (1991) Legitimizing Administrative Discretion Through Constitutional Stewardship. In J. S. Bowman (Ed.) *Ethical Frontiers in Public Management*. (pp. 286-308) San Francisco, California: Jossey-Bass, Inc.
- Norris, M. W. (1980) *Local Government in Peninsular Malaysia*. England: Gower.
- O'Toole, B. J. (1990) T. H. Green and the Ethics of Senior Officials in British Central Government. *Public Administration*, 68 (Autumn): 337-352.
- Parker, R. S. (1989) The Administrative Vocation. *Australian Journal of Public Administration*, 48 (4): 336-45.
- Pojman, L. P. (1989) *Ethical Theory: Classical and Contemporary Readings*. California, USA: Wodsworth.
- Posner, B. Z. and Schmidt, W. H. (1996) The Values of Business and Federal Government Executives: More Different than Alike. *Public Personnel Management*, 25 (3): 277-289.
- Puthuchery, M. (1978) *The Politics of Administration: The Malaysian Experience*. Kuala Lumpur: Oxford University Press.
- Quinlan, M. (1993) Ethics in the Public Service. *Governance*, 6 (4): 538-544.
- Rainey, H. G. (1992) Reward Preferences among Public and Private Managers: In Search of the Service Ethic. *American Review of Public Administration*, 16 288-302.
- RCLGWM (1970) *Report of the Royal Commission of Enquiry to Investigate into the Workings of Local Authorities in West Malaysia* Senator Dato' Athy Nahappan, Chairman. Kuala Lumpur
- Rohr, J. A. (1989) *Ethics for Bureaucrats*. New York: MerceL.
- Rourke, F. E. (1992) Responsiveness and Neutral Competence in American Bureaucracy. *Public Administration Review*, 52 (6): 539-546.
- Sarji, A. H. A. (1993) *The Changing Civil service: Malaysia's Competitive Edge*. Malaysia: Pelanduk Publications.
- Svara, J. H. (1998) The Politics-Administration Dichotomy Model as Aberration. *Public Administration Review*, 58 (1): 51-58.
- Thompson, D. F. (1985) The Possibility of Administrative Ethics. *Public Administration Review*, 45 (5): 555-61.
- Uhr, J. (1988) Ethics and Public Service. *Australian Journal of Public Administration*, 47 109-18.
- Waldo, D. (1985) *The Enterprise of Public Administration*. California: Chandler and Sharp.
- Westwood, R. I. and Everett, J. E. (1995) Comparative Managerial Values: Malaysia and the West. *Journal of Asia-Pacific Business*, 1 (3-37).
- Williams, C. (1985) The Concept of Bureaucratic Neutrality. *Australian Journal of Public Administration*, 44 (1): 46-58.

- Wright, M. (1977) Ministers and Civil Servants: Relations and Responsibilities. *Parliamentary Affairs*, 30 (3): 293-313.
- Yeager, S. J., Rabin, J. and Vocino, T. (1982) Professional Values of Public Servants in the United States. *American Review of Public Administration*, 16 (4): 402-412.
- Zabid, A. R. M. and Alsagoff, S. K. (1993) Perceived Ethical Values of Malaysian Managers. *Journal of Business Ethics*, 12 331-337.